Government of Bombay

FINANCE DEPARTMENT

BUDGET

OF

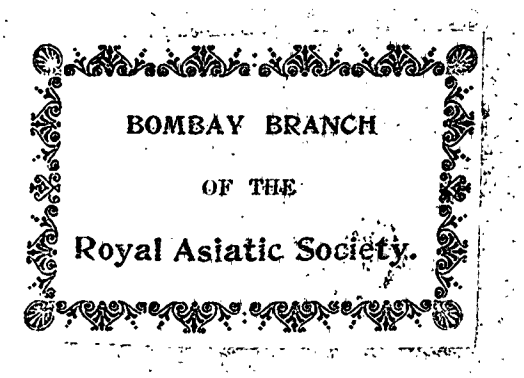
THE GOVERNMENT OF BOMBAY

FOR

1922-23

LIBRARY OF THE BOMB. BRANCH OF THE ROYAL ASIATIC SOCIETY

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1922



Digitized with financial assistance from the
Government of Maharashtra
on 11 July, 2017

Corrigenda to Budget of the Government of Bombay for 1922-23.

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH

Page No.	Head, etc., concerned.		
10	*Add* the following as a foot-note to the figure "31,69" *against* "Working Expenses" under the head "XIII—Irrigation, etc." :—		
	"Includes 69 on account of Expenditure in England" ...	.....	.....
		For	*Read*
13	32, Medical—		
	Column "India—Transferred"	41,54	41,49
	Column "England—Transferred"	1,34	1,39
	Column "India—Total"	41,62	41,57
	Column "England—Total"	1,34	1,39
15	Total expenditure charged to Revenue—		
	Column "India—Transferred"	5,22,92	5,22,87
	Column "England—Transferred"	11,30	11,35
	Column "India—Total"	15,28,20	15,28,15
	Column "England—Total"	42,60	42,65
17	*Add* the following as a foot-note to the figure "84,49" occurring in the column "Budget 1922-23" against the head "55, Construction of Irrigation, etc., Works" :—		
	"Includes 7, 81 on account of expenditure in England" ...	.....	.....
		For	*Read*
23	*A—Expenditure from Revenue*—		
	Total.—Column "Transferred"	4,97,75	4,94,61
34	6, *Excise*—		
	District Executive Establishment—Revised 1921-22	16,62	16,83
	Expenditure in England—		
	Revised 1921-22	28	7
35	In paragraph 20—Omit the words "Partially counterbalanced by increased expenditure in England"	.....	.....
		For	*Read*
64	Paragraph 118—Lines 5-6	Appointment of a temporary I. M. S. Officer.	Temporary appointment of an I. M. S. Officer.

S. V. APTE,

for Deputy Secretary to the Government of Bombay,
Finance Department.

n 1088

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1922-23

CONTENTS

	PAGES
STATEMENT OF BUDGET AND REVISED ESTIMATES OF REVENUE AND EXPENDITURE FOR 1921-22 WITH ACCOUNTS FOR FIVE YEARS ENDING 1920-21 ...	1—7
STATEMENT OF ESTIMATED REVENUE AND EXPENDITURE FOR 1922-23 INCLUDING STATEMENT OF RECEIPTS AND DISBURSEMENTS	9—17
STATEMENT SHOWING SEPARATELY THE ORDINARY AND DEVELOPMENT DEPARTMENT FIGURES FOR 1922-23	19—21
SCHEDULE OF DEMANDS	22
MEMORANDUM EXPLANATORY OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE	25—90
INTRODUCTORY	25
II, TAXES ON INCOME	29
V & 5, LAND REVENUE	31
VI & 6, EXCISE	34
VII & 7, STAMPS	36
VIII & 8, FOREST	38
IX & 9, REGISTRATION	40
XIII, XIV & 14, 15, IRRIGATION RECEIPTS, INTEREST ON DEBT AND MAINTENANCE CHARGES INCLUDING EXTENSIONS AND IMPROVEMENTS OF NON-CAPITAL WORKS	41
16, CONSTRUCTION OF IRRIGATION WORKS	47
XVI & 19, INTEREST	48
21, SINKING FUNDS	49
22, GENERAL ADMINISTRATION	50
XVII & 24, ADMINISTRATION OF JUSTICE	53
XVIII & 25, JAILS AND CONVICT SETTLEMENTS	55
XIX & 26, POLICE	56
XX & 27, PORTS AND PILOTAGE	59
30, SCIENTIFIC DEPARTMENTS	60
XXI & 31, EDUCATION	61
XXII & 32, MEDICAL	64
XXIII & 33, PUBLIC HEALTH	66
XXIV & 34, AGRICULTURE	68

	PAGES
XXV & 35, INDUSTRIES	70
XXVI & 37, MISCELLANEOUS DEPARTMENTS	71
XXIX & 40, EXCHANGE ON TRANSACTION WITH LONDON	73
XXX & 41, CIVIL WORKS	74
XXXII, TRANSFERS FROM FAMINE INSURANCE FUND AND 43, FAMINE RELIEF AND INSURANCE	78
XXXIII & 45, SUPERANNUATIONS	79
XXXIV & 46, STATIONERY AND PRINTING	81
XXXV & 47, MISCELLANEOUS	83
XXXIX & 51, CONTRIBUTIONS AND ASSIGNMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS ...	86
XL & 52, MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS	87
55, CONSTRUCTION OF IRRIGATION WORKS	88
XLII & 59, BOMBAY DEVELOPMENT SCHEME	89
DEBTS, DEPOSITS, AND ADVANCES	90
MEMORANDUM EXPLANATORY OF THE FIGURES UNDER MAJOR HEADS OF REVENUE AND EXPENDITURE OF THE BOMBAY DEVELOPMENT SCHEME	93—122
STATEMENT OF NEW ITEMS INCLUDED IN THE ESTIMATES OF EXPENDITURE	123—224

STATEMENT A.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD.

ACCOUNTS FOR THE FIVE YEARS ENDING 1920-21,

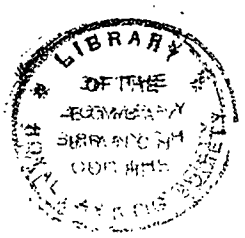
AND

BUDGET AND REVISED ESTIMATES FOR 1921-22.

No. of Account Head.	Receipts.	1916-17, Accounts.	1917-18, Accounts.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Budget.	1921-22, Provisional Revised.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income	...	...	...	...	...	...	...
V	Land Revenue	5,09,20	4,89,07	4,26,19	5,25,44	4,31,47	5,81,28	5,69,24
VI	Excise	2,57,24	3,16,14	3,73,88	3,98,23	4,54,86	4,24,50	3,31,00
VII	Stamps A.—Non-judicial	46,73	54,53	64,00	94,35	1,01,97	1,03,15	85,77
	Stamps B.—Judicial	49,67	45,71	51,91	63,77	75,32	86,85	77,12
VIII	Forest	55,10	63,01	1,04,85	84,58	68,63	92,00	86,70
IX	Registration	8,35	9,21	11,39	13,30	14,46	15,40	13,00
	Irrigation.							
XIII	Works for which capital accounts are kept.	27,02	22,07	9,56	22,65	6,63	15,46	13,46
XIV	Works for which no capital accounts are kept.	1,00	1,31	1,17	1,12	1,19	88	1,20
	Debt Service.							
XVI	Interest Provincial Loans	11,72	10,31	6,34	10,02	13,43	14,27	15,67
	Interest Development Loans ...	...	...	...	...	...	49,23	49,23
	Civil Administration.							
XVII	Administration of Justice	7,86	8,79	8,90	10,15	10,47	10,87	10,00
XVIII	Jails and Convict Settlements	3,05	3,62	4,24	4,33	4,49	3,97	5,00
XIX	Police	3,68	97	1,09	1,67	2,24	2,29	2,21
XX	Ports and Pilotage	2	2	4	34	48	56	53
XXI	Education	6,56	10,31	6,80	6,94	7,45	7,47	7,39
XXII	Medical	4,31	4,57	4,75	4,89	6,81	5,26	6,00
XXIII	Public Health	20	8	12	10	14	12	13
XXIV	Agriculture	1,79	2,28	2,87	4,38	2,58	3,02	2,60
XXV	Industries	...	...	37	28	20	1,07	39
XXVI	Miscellaneous Departments	37	1,46	1,12	1,01	94	91	91
	Currency, Mint and Exchange.							
XXIX	Exchange on transaction with London ...	...	...	...	...	...	...	...
	Buildings, Roads and Miscellaneous Public Improvements.							
XXX	Civil Works (Civil)	1,14	3	2	2	4	4	4
XXX	Civil Works (Public Works)	3,78	5,25	4,46	8,25	18,92	16,80	17,80
XXXI	Waterways and Embankments ...	...	...	...	...	...	...	...
	Miscellaneous.							
XXXII	Transfers from Famine Insurance Fund ...	...	...	...	...	...	...	...
XXXIII	Receipts in aid of superannuation ...	4,59	4,80	5,77	7,16	7,65	7,13	8,79
XXXIV	Stationery and Printing	1,48	1,96	1,97	1,86	2,46	1,90	2,20
XXXV	Miscellaneous	1,57	1,37	1,28	2,59	1,39	1,75	5,31
	Contributions and Assignments to the Central Government by Provincial Governments.							
XL	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	...	17	14,00
	Capital account not charged to Revenue.							
XLII	Bombay Development Scheme ...	...	...	...	...	3,26	42,00	42,00

No. of Account Head.	Receipts.	1916-17, Accounts.	1917-18, Accounts.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Budget.	1921-22, Provisional Revised.
1	2	3	4	5	6	7	8	9
	Debt, Deposits and Advances.							
	Permanent Debt incurred—							
	For Development	...	...	...	...	...	5,00,00	...
	For other purposes	...	...	...	...	...	70,00	...
	Famine Insurance Fund	...	...	...	...	...	...	...
	Deposits and Advances—							
	Deposits of Sinking Funds (Development).	...	...	...	...	...	9,39	9,66
	Other deposits	...	...	...	...	...	3,00,00	3,00,00
	Loans and Advances by Provincial Government—							
	For Development	...	...	...	...	...	1,20,00	1,61,07
	For other purposes	...	...	...	...	...	73,60	72,31
	Loans between Central and Provincial Governments—							
	For Development	...	...	...	...	...	...	2,90,00
	For other purposes	...	...	...	...	...	3,28,23	12,17,97
	Total Receipts ...	10,06,43	10,56,87	10,93,09	12,67,43	12,37,48	28,89,57	34,18,70
	Opening Balance ...						3,23,94	2,95,82
	Grand Total ...						32,13,51	37,14,52

* Ordinary 3,00,56.
Development - 4,74.



No. of Account Head.	Expenditure.	1916-17, Accounts.	1917-18, Accounts.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.
1	2	3	4	5	6	7
	Direct Demands on Revenue.					
2	Taxes on Income	...	...	...	...	...
5	Land Revenue	1,76,82	1,79,75	1,97,75	2,09,71	2,29,83
6	Excise	20,58	19,23	23,66	26,33	49,75
7	Stamps	2,59	3,13	3,41	3,73	3,62
8	Forest	25,64	33,54	78,72	59,19	53,05
9	Registration	3,72	3,87	4,85	5,35	6,08
	Irrigation Revenue Account.					
14	Works for which capital accounts are kept—Interest on debt.	25,14	27,43	28,08	30,40	31,17
15	Miscellaneous Irrigation Expenditure ...	19,31	23,00	24,28	33,45	34,65
	Irrigation Capital Account (charged to Revenue)					
16	Construction of Irrigation Works	24,71	26,00	26,45	34,71	36,72
	Debt Services.					
19	Interest { On ordinary debt ... ... / On Development Loan	6,48 ...	5,60 ...	7,08 ...	11,71 ...	20,67 ...
21	Sinking Funds	...	...	...	...	...
	Civil Administration.					
22	General Administration	20,77	21,70	22,91	27,25	36,87
24	Administration of Justice	55,75	56,81	61,24	66,83	74,61
25	Jails and Convict Settlements	13,35	13,97	20,07	26,27	29,15
26	Police	1,06,15	1,07,82	1,19,33	1,48,90	1,74,63
27	Ports and Pilotage	25	22	30	51	60
30	Scientific Departments	11	41	11	49	1,70
31	Education	76,02	79,95	1,07,66	1,29,51	1,44,26
32	Medical	19,13	20,15	25,11	34,10	38,48
33	Public Health	4,61	7,83	8,16	10,96	18,24
34	Agriculture	12,60	14,64	18,55	19,71	23,62
35	Industries	...	...	73	2,95	2,76
37	Miscellaneous Departments	1,25	1,98	2,04	2,20	2,78
	Currency, Mint and Exchange.					
40	Exchange on transaction with London ...	...	...	...	...	...
	Buildings, Roads, Miscellaneous Public Improvements.					
41	Civil Works (Civil)	8,03	7,95	9,56	23,50	20,36
41	Civil Works (Public Works)	67,10	81,80	1,08,55	1,52,50	1,87,19
42	Waterways and Embankments	...	...	1	8	6
	Miscellaneous.					
43	A. Famine Relief	55	20	27,20	40,08	14,67
	B. Transfers to Famine Insurance Fund ...	...	...	...	...	...
45	Superannuation Allowances and Pensions ...	39,33	41,17	43,22	43,64	43,87
46	Stationery and Printing	14,72	14,35	17,80	19,78	24,10
47	Miscellaneous	4,49	4,86	16,59	9,24	8,21

1921-22, Budget.					1921-22, Provisional Revised.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
...	...	...	...	...	...	...	...	...	...	2
1,19,64	1,18,39	...	...	2,38,03	1,03,73	1,06,49	...	...	2,10,22	5
...	...	21,19	9,03	30,22	...	...	20,09	9,03	29,12	6
,44	...	...	...	5,44	4,76	...	...	...	4,76	7
...	...	55,51	4,46	59,97	...	...	63,24	4,45	(a) 67,69	8
...	...	6,93	2	6,95	...	...	6,79	...	6,79	9
...	32,54	...	...	32,54	...	32,16	...	...	32,16	14
46,23	1,25	...	...	47,48	48,25	1,52	...	...	49,77	15
53,12	1,32	...	...	54,44	76	47,07	...	...	47,83	16
...	20,63	...	...	20,63	...	14,71	...	...	14,71	19
...	69,53	...	...	69,53	...	69,53	...	...	69,53	
...	9,39	...	...	9,39	...	9,39	...	...	9,39	21
36,76	12,64	...	...	49,40	4,829	25,19	...	...	73,48	22
65,60	13,36	...	...	78,96	56,13	12,02	...	...	68,15	24
27,67	1,03	...	...	28,70	30,97	1,08	...	...	32,05	25
1,75,12	15,81	...	...	1,90,93	1,90,48	12,24	...	...	2,02,72	26
1,64	54	...	...	2,18	1,53	27	...	...	(b) 1,80	27
53	49	51	...	1,53	57	25	91	...	1,73	30
6,86	19	1,68,55	6,79	1,82,39	6,86	19	1,68,51	6,23	1,81,79	31
9	...	48,71	6,86	55,66	9	...	41,53	7,90	49,52	32
...	...	24,77	1,86	26,63	...	...	23,04	1,51	(c) 24,55	33
...	...	25,32	2,73	28,05	...	...	25,80	2,65	28,45	34
...	...	9,38	90	10,28	...	...	8,88	63	9,51	35
3,66	52	18	...	4,36	3,97	38	17	...	4,52	37
...	...	...	...	...	...	8,45	...	...	8,45	40
20	...	19,79	...	19,99	10	...	19,74	...	19,84	41
10,48	...	1,87,91	6,40	2,04,79	12,66	...	1,73,84	5,50	1,92,00	
25	...	...	...	25	25	...	...	...	25	42
...	10,67	...	...	10,67	...	33,43	...	...	33,43	43
...	...	...	...	...	...	...	...	...	...	
49,40	1,27	...	...	50,67	47,53	2,12	...	...	49,65	45
16,59	...	1,40	...	17,99	18,85	...	1,39	...	20,24	46
3,27	18	7,41	...	10,86	13,12	18	7,68	...	20,98	47

(a) Includes 2,87, out of Capital Expenditure.
(b) Do. 1.00 do. do.
(c) Do. 3,50 do. do.

No. of Account Head.	Expenditure.	1916-17, Accounts.	1917-18, Accounts.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
	Contributions and Assignments to the Central Government.					
51	Contributions and Assignments to the Central Government by Provincial Governments.	...	...	...	...	...
52	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	...
	Capital Account not charged to Revenue.					
55	Construction of Irrigation Works	2,48	1,30	– 1,29	3,01	2,69
59	Bombay Development Scheme	...	...	...	...	67,95
	Debt, Deposits and Advances.					
	Permanent Debt discharged—					
	For Development	...	...	...	...	...
	For other purposes	...	...	...	...	...
	Deposits and Advances—					
	Deposits of Sinking Funds (Development) ...	...	...	...	...	...
	Other Deposits	...	...	...	...	...
	Loans and Advances by Provincial Government—					
	For Development	...	...	...	...	...
	For other purposes	...	...	...	...	...
	Loans between Central and Provincial Governments.	...	...	...	...	...
	Miscellaneous—Government Account ...	...	...	...	...	...
	Total Expenditure ...	7,51,68	7,98,66	10,02,13	11,76,09	13,82,34
	Closing Balance ...					
	Grand Total ...					

1921-22, Budget.					1921-22. Provisional Revised.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	56,00	...	...	56,00	...	56,00	...	...	56,00	51
5	...	...	...	5	3	...	...	...	3	52
13,38	33	...	...	13,71	788	33	...	...	8,21	55
2,47,83	2,75	...	...	2,50,58	3,32,83	275	...	...	3,35,58	59
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	9,65	...	...	9,65	...
...	...	...	...	...	...	...	...	...	...	...
6,55,00	...	...	...	6,55,00	4,00,00	...	...	...	4,00,00	...
70,28	3,28,23	...	...	3,98,51	92,10	...	...	...	92,10(*d*)	...
...	10 00	...	...	10,00	...	...	...	...	...	...
...	...	...	...	...	...	11,37,97	...	...	11,37,97	...
16,09,09	7,07,06	5,77,56	39,05	29,32,76	14,21,74	15,83,37	5,61,61	37,90	36,04,62 †	...
...	...	...	...	2,80,75	...	...	...	...	1,09,90 *	...
...	...	...	...	32,13,51	...	...	...	...	37,14,52	...

* { Ordinary ... 86,83
Development 23,07

(*d*) Includes 17,68 out of revenue expenditure and 74,42 out of capital expenditure.

† *Note.*—The distribution of the revised figures between capital and revenue expenditure is as follows:—

Charged to revenue 16,31,42
Charged to capital 19,73,20

Excluding Development Department figures the totals are—

Charged to revenue 15,52,50
Charged to capital 12,27,97

STATEMENT B.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1922-23.

Heads of Revenue.			Budget, 1922-23.
Principal Heads of Revenue.			
II.	Taxes on Income		3,00
V.	Land Revenue		5,97,25
VI.	Excise		3,70,76
VII.	Stamps		*2,50,00
VIII.	Forest		88,70
IX.	Registration		14,50
Irrigation, Navigation, Embankment and Drainage Works.			
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept—		
	A.—Irrigation Works :—		
	Gross Receipts 53,19		
	Deduct—Working Expenses 31,69		
	Net receipts ... 21,50		21,50
	B.—Navigation, Embankment and Drainage Works :—		
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept—		
	A.—Irrigation Works 1,20		1,20
	B.—Navigation, Embankment and Drainage Works		
Debt Services.			
XVI.	Interest... Provincial Loans		15,89
	Development Loans		60,55

* 80,00 from taxation.

Heads of Revenue.		Budget, 1922-23.
Civil Administration.		
XVII. Administration of Justice		10,50
XVIII. Jails and Convict Settlements		4,58
XIX. Police		2,19
XX. Ports and Pilotage		53
XXI. Education		8,65
XXII. Medical		5,88
XXIII. Public Health		12
XXIV. Agriculture		2,90
XXV. Industries		22
XXVI. Miscellaneous Departments		89
Civil Works.		
XXX. Civil Works ...	Civil Department	4
	Public Works Department	7,25
Miscellaneous.		
XXXII. Transfers from Famine Insurance Fund		...
XXXIII. Receipts in aid of Superannuation		8,90
XXXIV. Stationery and Printing		1,92
XXXV. Miscellaneous		*22,45
Contributions and Assignments between the Central and Provincial Governments.		
XXXIX. Contributions and Assignments by the Central Government to Provincial Government.		...
XL. Miscellaneous adjustments between the Central and Provincial Governments.		...
Total Revenue ...		15,00,37
Deficit ...	Ordinary ... 28,42	70,43
	Development. 42,01	
Grand Total ...		15,70,80

* 20,00 from taxation.

No. of Account Head.	Heads of Expenditure.	Reserved.		
		India.	England.	Total.
	Direct Demands on Revenue.			
5	Land Revenue	2,16,74	82	2,17,56
6	Excise	...	...	...
7	Stamps	3,65	2,23	5,88
8	Forest	...	...	...
9	Registration	...	...	...
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
14	Interest on Works for which Capital Accounts are kept	35,56	...	35,56
15	Other Revenue Expenditure financed from Ordinary Revenues—			
	A.—Irrigation Works	43,81	2,07	45,88
	B.—Navigation, Embankment and Drainage Works	25	...	25
15	(1) Other Revenue Expenditure financed from Famine Insurance Grants.	...	...	...
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.			
16	Construction of Irrigation, Navigation, Embankment and Drainage Works—			
	A.—Financed from Famine Insurance Grants ...	...	...	...
	B.—Financed from ordinary revenues ...	...	...	...
	Debt Services.			
19	Interest { on Ordinary Debt ...	20,41	...	20,41
	{ on Development Loan ...	93,11	6	93,17
21	Sinking Funds { on Development Loan.	9,39	...	9,39
	{ on Ordinary Debt ...	38	...	38
	Civil Administration.			
22	General Administration ...	73,69	5,53	79,22
24	Administration of Justice ...	65,72	1,72	67,44
25	Jails and Convict Settlements ...	29,48	51	29,99
26	Police	1,99,03	2,54	2,01,57
27	Ports and Pilotage	1,27	...	1,27
30	Scientific Departments	...	...	...
31	Education	7,67	...	7,67
32	Medical	8	...	8
33	Public Health	...	...	...

Transferred.			Total.			Division of Total into		No. of Account Head.
India.	England.	Total.	India.	England.	Total.	Voted.	Non-voted.	
...	...	...	2,16,74	82	2,17,56	1,09,50	1,08,06	5
30,63	15	30,78	30,63	15	30,78	21,98	8,80	6
...	...	...	3,65	2,23	5,88	5,88	...	7
58,83	1,17	60,00	58,83	1,17	60,00	54,25	5,75	8
7,91	...	7,91	7,91	...	7,91	7,91	...	9
...	...	...	35,56	...	35,56	...	35,56	14
...	...	...	43,81	2,07	45,88	44,44	1,44	15A
...	...	...	25	...	25*	25	...	15B
...	...	...	...	...	...	...	...	15(I)
...	...	...	...	...	...	...	...	16A
...	...	...	...	...	...	...	...	16B
...	...	...	20,41	...	20,41	...	20,41	19
...	...	...	93,11	6	93,17	...	93,17	
...	...	...	9,39	...	9,39	...	9,39	21
...	...	...	38	...	38	...	38	
...	...	...	73,69	5,53	79,22	52,07	27,15	22
...	...	...	65,72	1,72	67,44	55,68	11,76	24
...	...	...	29,48	51	29,99	28,48	1,51	25
...	...	...	1,99,03	2,54	2,01,57	1,85,29	16,28	26
...	..	...	1,27	...	1,27	54	73	27
...	...	...	60	...	60	60	...	30
60	...	60	1,81,35	1,55	1,82,90	1,74,90	8,00	31
1,73,68	1,55	1,75,23	41,62	1,34	42,96	33,50	9,46	32
41,54	1,34	42,88	22,26	58	22,84	19,34	3,50	33
22,26	58	22,84						

* Under the control of the Civil Department.

Heads of Expenditure.	Reserved.		
	India.	England.	Total.
34. Agriculture	...	...	...
35. Industries	...	...	...
37. Miscellaneous Departments ...	4,55	33	4,88
Civil Works.			
41. Civil Works. Civil Department ...	8	...	8
41. Civil Works. Public Works Department ...	3,06	...	3,06
Miscellaneous.			
43. Famine Relief and Insurance—			
A.—Famine Relief	63,32	28	63,60
B.—Transfers to Famine Insurance Fund ...	...	...	...
45. Superannuation Allowances and Pensions ...	49,89	5,40	55,29
46. Stationery and Printing ...	12,31	9,62	21,93
47. Miscellaneous	15,33	19	15,52
Contributions and Assignments between the Central and Provincial Governments.			
51. Contributions and Assignments to the Central Government by the Provincial Government ...	56,00	...	56,00
52. Miscellaneous adjustments between the Central and Provincial Governments ...	50	...	50
Total Expenditure charged to Revenue ...	10,05,28	31,30	10,36,58
Surplus ...			
Grand Total ...			

Transferred.			Total.			Division of Total into		No. of Account Head.
India.	England.	Total.	India.	England.	Total.	Voted.	Non-voted.	
26,40	30	26,70	26,40	30	26,70	23,37	3,33	34
5,49	21	5,70	5,49	21	5,70	4,77	93	35
19	...	19	4,74	33	5,07	4,07	1,00	37
15,42	...	15,42	15,50	...	15,50	15,50	...	41
1,24,13	4,72	1,28,85	1,27,19	4,72	1,31,91§	1,26,24	5,67	41
...	...	...	63,32	28	63,60*	...	63,60*	43 A
...	...	...	...	...	...	...	...	43 B
...	...	...	49,89	5,40	55,29	49,62	5,67	45
1,25	1,28	2,53	13,56	10,90	24,46	24,38	8	46
14,59	...	14,59	9,92 20,00†	19	10,11 20,00†	30,08	3	47
...	...	...	56,00	...	56,00	...	56,00	51
...	...	...	50	...	50	50	...	52
5,22,92	11,30	5,34,22	15,28,20	42,60	15,70,80‡	10,73,14	4,97,66	‡Ordinary 14,68,24 Development ... 1,02,56
					...			
					15,70,80			

* Inclusive of 3,00 on account of famine fodder, to be transferred to Forest.

† This represents reserve with Finance Department for unforeseen expenditure under various heads, to be transferred without any further reference to the Legislative Council as follows :—

60 per cent. for Reserved Departments. 40 per cent. for Tranferred Departments.

§ This includes the following provisions on account of works in progress belonging to Civil Departments :—

(1) Agriculture	55	(5) Public Health	90
(2) General Administration	1,46	(6) Stationery and Printing	43
(3) Administration of Justice	14		
(4) Medical	2,73	Total	6,21

	Budget, 1922-23.
RECEIPTS.	
Surplus	...
Capital not charged to Revenue.	
XLII—Bombay Development Scheme	89,93
Total Capital not charged to Revenue ...	89,93
Debt, Deposits and Advances.	
Permanent Debt incurred—	
For Development	7,90,00
For other purposes	2,00,00
Deposit and Advances—	
Deposits of Sinking { Development	9,95
Deposits of Sinking { Ordinary	38
Other Deposits	
Loans and Advances by Provincial Government—	
For Development	1,14
For other purposes	87,04
Loans between Central and Provincial Governments—	
For Development	1,90,00*
Total Debt, Deposits, etc. ...	12,78,51
Total Receipts ...	13,68,44
Opening balance ... { Ordinary	86,83
Opening balance ... { Bombay Development	23,07
Grand Total ...	14,78,34

* This represents balance out of the advance sanctioned by the Government of India this year, which the Development Department will draw next year.

	Budget, 1922-23.	
DISBURSEMENTS.		
Deficit	70,43	Ordinary ... 28,42 Development ... 42,01
Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		
55. Construction of Irrigation, Navigation, Embankment and Drainage works—		
A.—Irrigation Works—		
(1)—Productive ... 21,80		
(2)—Unproductive ... 62,69		
B.—Navigation, Embankment and Drainage Works		
Deduct—Amount financed from Famine Insurance Grants		
Deduct—Amount financed from Ordinary Revenues		
Add—Repayments of Capital Expenditure charged to Ordinary Revenues		
Net amount not charged to Revenue ... 84,49	84,49	
Excise	15,00	
Forest	10,00	
Public Health	6,00	
Public Works Department	53,50*	
Stationery and Printing	2,01	
59. Bombay Development Scheme ...	3,39,50§	§Includes 33,16 on account of expenditure in England.
Total Capital not charged to Revenue ...	5,10,50	
Debt, Deposits and Advances.		
Permanent Debt discharged—		
For Development	.....	
For other purposes	.....	
Deposits and Advances—		
Deposits of Sinking Funds	9,90	
Other Deposits	.....	
Loans and Advances by Provincial Government—		
For Development	6,62,00	
For other purposes	77,04	
Loans between Central and Provincial Governments.	29,00	
Total Debt, Deposits, etc. ...	7,77,94	
Total Disbursements ...	13,58,87	
Closing balance { Ordinary ...	68,79	
Closing balance { Development ...	50,68	
Grand Total ...	14,78,34	

*This includes the following provisions on account of works in progress belonging to Civil Departments:—

(1) Land Revenue	... 5,33	(8) Education	... 2,48
(2) Excise	... 41	(9) Medical	... 12,25
(3) Agriculture	... 13	(10) Public Health	... 7,50
(4) General Administration	... 65		
(5) Administration of Justice	... 1,47	Total	... 43,87
(6) Jails and Convict Settlements	... 4,97		
(7) Police	... 8,68		

STATEMENT C.

Statement showing separately the Ordinary and Development Department figures for 1922-23.

	Heads of Revenue.	Budget, 1922-23.
II.	Taxes on Income	3,00
V.	Land Revenue	5,97,25
VI.	Excise	3,70,76
VII.	Stamps	2,50,00 (*a*)
VIII.	Forest	88,70
IX.	Registration	14,50
XIII and XIV	Irrigation, Navigation, Embankment and Drainage Works ...	54,39 (*b*)
XVI.	Interest on Provincial Loans	15,89
XVII.	Administration of Justice	10,50
XVIII.	Jails and Convict Settlements	4,58
XIX.	Police	2,19
XX.	Ports and Pilotage	53
XXI.	Education	8,65
XXII.	Medical	5,88
XXIII.	Public Health	12
XXIV.	Agriculture	2,90
XXV.	Industries	22
XXVI.	Miscellaneous Departments	89
XXX.	Civil Department	4
	Public Works Department	7,25
XXXII.	Transfers from Famine Insurance Fund	...
XXXIII.	Receipts in aid of Superannuation	8,90
XXXIV.	Stationery and Printing	1,92
XXXV.	Miscellaneous	22,45 (*c*)
XXXIX.	Contributions and Assignments by the Central Government to Provincial Government	...
XL.	Miscellaneous adjustments between the Central and Provincial Governments	...
	Permanent Debt incurred	2,00,00
	Deposits and Advances	38
	Loans and Advances by Provincial Government	87,04
	Total Receipts ...	17,58,93
	Opening Balance ...	86,83

Development Department.

XVI.	Interest on Development Loans...	60,55
XLII.	Bombay Development Scheme	89,93
	Permanent Debt incurred	7,90,00
	Deposits of Sinking Funds	9,95
	Loans and Advances by Provincial Government	1,14
	Loans between Central and Provincial Governments	1,90,00 (*d*)
	Total Receipts ...	11,41,57
	Opening Balance ...	23,07

(*a*) 80,00 from taxation.

(*b*) Without deducting 31,69 for working expenses.

(*c*) 20,00 from taxation.

(*d*) This represents balance out of the advance sanctioned by the Government of India this year, which the Development Department will draw next year.

	Heads of Expenditure.	Budget, 1922-23.
5.	Land Revenue	2,17,56
6.	Excise	30,78 *15,00*
7.	Stamps	5,88
8.	Forest	60,00 *10,00*
9.	Registration	7,91
XIII-	Working Expenses, 14, 15, 16 and 55 Irrigation	1,13,13 *84,49*
15B.	Navigation, Embankment and Drainage Works	25
19.	Interest	20,41
21.	Sinking Funds	38
22.	General Administration	79,22
24.	Administration of Justice	67,44
25.	Jails and Convict Settlements	29,99
26.	Police	2,01,57
27.	Ports and Pilotage	1,27
30.	Scientific Departments	60
31.	Education	1,82,90
32.	Medical	42,96
33.	Public Health	22,84 *6,00*
34.	Agriculture	26,70
35.	Industries	5,70
37.	Miscellaneous Departments	5,07
41.	Civil Works { Civil Department	15,50
	{ Public Works Department	1,31,91
		53,50
43.	Famine Relief { A.—Famine Relief	63,60 (*a*)
	{ B.—Transfers to Famine Insurance Fund ...	.....
45.	Superannuation Allowances and Pensions	55,29
46.	Stationery and Printing	24,46 *2,01*
47.	Miscellaneous	10,11 20,00 (*b*)
51.	Contributions and Assignments to the Central Government by the Provincial Government	56,00
52.	Miscellaneous adjustments between Central and Provincial Governments	50
	Permanent Debt discharged	.....
	Deposits and Advances	.....
	Loans and Advances by Provincial Government	*77,04*
	Loans between Central and Provincial Governments	*29,00*
	Total Expenditure ...	17,76,97
	Closing Balance ...	68,79

(*a*) Inclusive of 3,00 on account of famine fodder, to be transferred to Forest.

(*b*) Reserve with Finance Department for unforeseen expenditure under various heads, to be transferred without any further reference to the Legislative Council as follows:—

60 per cent. for Reserved Departments.

40 „ for Transferred Departments.

Note.—Figures in italics show expenditure to be met from loan funds.

Development Department.

Heads of Expenditure.	Budget, 1922-23.
Interest on Development Loan	93,17
Sinking Funds	9,39
Railway Development Scheme	*3,89,50*
Permanent Debt discharged	.....
Deposits and Advances	9,90
Loans and Advances by Provincial Government for Development ...	*6,62,00*
Total Expenditure ...	11,13,96
Closing Balance ...	50,68

Note.—Figures in italics show expenditure to be met from loan funds.

Schedule of demands for grants of the Government of Bombay for the year 1922-23 submitted for the vote of the Legislative Council.

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.		Amount. Reserved.	Reserved. Total.	Transferred.	Transferred. Total.
	A.—Expenditure from Revenue.						
1	Land Revenue	Land Revenue	Refunds	3,60	1,13,10	...	...
			Other expenditure	1,09,50			
2	Excise	Excise	Refunds	...	...	4,88	26,86
			Other expenditure	...	...	21,98	
3	Stamps	Stamps	Refunds	2,10	7,98	...	...
			Other expenditure	5,88			
4	Forest	Forest	Refunds	...	...	33	54,58
			Other expenditure	...	...	54,25	
5	Registration	Registration	Refunds	...	...	8	7,99
			Other expenditure	...	...	7,91	
6	Irrigation (including Working Expenses)	Works for which capital accounts are kept, Miscellaneous Irrigation Expenditure and Construction of Irrigation Works.	Refunds	18	75,42	...	...
			Working expenses	30,55			
			Other expenditure	44,69			
7	General Administration	General Administration		...	52,07	...	...
8	Administration of Justice	Administration of Justice.	Refunds	50	56,18	...	...
			Other expenditure	55,68			
9	Jails and Convict Settlements	Jails and Convict Settlements		...	28,48	...	...
10	Police	Police	Refunds	1	1,85,30	...	...
			Other expenditure	1,85,29			
11	Ports and Pilotage	Ports and Pilotage		...	54	...	...
12	Scientific Departments	Scientific Departments		...	...	...	60
13	Education	Education	Refunds	...	7,48	2	1,67,44
			Other expenditure	7,48		1,67,42	
14	Medical Services	Medical	Refunds	...	8	20	33,62
			Other expenditure	8		33,42	
15	Public Health	Public Health		...	...	...	19,34
16	(*a*) Agriculture and (*b*) Civil Veterinary Services	Agriculture	Refunds	...	...	1	23,38
			Other expenditure	...	...	23,37	
17	Industries	Industries		...	...	...	477
18	Miscellaneous Departments	Miscellaneous Departments.	Refunds	1	3,89	...	19
			Other expenditure	3,88			
19	Civil Works	Civil Works		...	3,14	...	1,38,00
20	Famine Relief	Famine Relief and Insurance		...	...	...	...
			Carried over ...				

Number of demand	Service or Administration to which demand relates.	Head of Account.		Amount. Reserved.	Amount. Reserved. Total.	Amount. Transferred.	Amount. Transferred. Total.
	A.—Expenditure from Revenue—*contd.*	Brought forward ...					
21	Superannuation Allowances and Pensions	Superannuation Allowances and Pensions.	Refunds	2	49,64	...	...
			Other expenditure	49,62			
22	Stationery and Printing	Stationery and Printing		...	21,81	...	2,57
23	Miscellaneous	Miscellaneous	Refunds	...	15,49	8	14,67
			Other expenditure	15,49		14,59	
24	Miscellaneous adjustments between the Central and Provincial Governments.	Miscellaneous Adjustments between Central and Provincial Governments.		...	50	...	
		TOTAL			6,24,19		4,97,75
	B.—Expenditure charged to Capital.						
25	Irrigation	Construction of Irrigation Works		...	82,16	...	...
26	Bombay Development Scheme	Bombay Development Scheme		...	3,35,29	...	...
27	Other Provincial expenditure charged to Capital—						
	Excise	Excise					
	Forest	Forest					
	Public Health	Public Health		...	...	...	86,51
	P. W. Department	P. W. Department					
	Stationery	Stationery					
		TOTAL		...	4,17,45		86,51
	C.—Expenditure under Debt, Deposit and Remittance Head.						
28	Deposits and Advances			...	...	...	...
29	Loans and Advances bearing interest			...	7 39,04	...	...
		TOTAL		...	7,39,04	...	...

Note.—Demand No. 17 includes certain amounts debitable to the Public Works Department. These amounts will be transferred to that Department as required. Demand No. 28 contains 20,00 for reserve with Finance Department for unforeseen expenditure under various heads to be transferred without any further reference to the Legislative Council as follows :—60 per cent. for Reserved Departments and 40 per cent. for Transferred Departments.

INTRODUCTORY.

FINANCE DEPARTMENT.

The accounts are presented in the usual form to facilitate comparison with last year's figures. A second statement is, however, provided which shows, for the sake of clearness, the same figures in another form with the following changes:—

(*a*) The Development figures are excluded from both sides and from the opening and closing balances.

(*b*) The total Irrigation expenditure is shown on the expenditure side instead of deducting working expenses on the revenue side.

2. It should be noted that expenditure includes 20 lakhs of reserve, and a foot-note explains that this reserve with the Finance Department is intended to meet unforeseen expenditure under the various heads which may be transferred in any emergency without further reference to the Legislative Council in the following proportions:—

60 per cent. for Reserved Departments;

40 per cent. for Transferred Departments.

Experience has shown that in practice practically every Department of Government has to meet unforeseen expenditure in the course of the year, and this can only be met by re-appropriations from some provision made in the budget. In the current year a margin on which Government could draw was provided (*a*) by changes in the opening balance involving smaller withdrawals than were at first anticipated from our balances with the Government of India; (*b*) by the reduction of grants asked for in the Legislative Council; and (*c*) from the exiguous provision of 1 lakh provided last year. The provision of a reasonable reserve in each Department would aggregate too high a figure, and it is therefore considered desirable to lump the reserve in one sum under the control of the Finance Department, with power to transfer it to any Department in which an unforeseen need arises when Council is not sitting, without further reference to Council. It is not proposed to exclude Council in any way from control of this additional provision. The Finance Department will, in the first place, see that the expenditure is in accordance with the general wishes of Council, and is only incurred without Council's prior consent in the event of a real emergency, and all grants will be immediately reported to the Finance Committee for their information. Where no such emergency arises, supplementary grants will be asked for in the usual way. It is absolutely essential, however, that some reserve should exist for the purposes of practical administration, and that in an emergency Government should be in a position to make provision without waiting for the next Sessions.

3. Further, expenditure also includes a statutory provision of 63,60 which is not intended to be wholly spent. Last year Government marked this statutory provision for expenditure on

(*a*) famine;

(*b*) protective irrigation;

and eventually spent considerably more than the provision made for famine. This year we desire to build up a famine reserve, and in order to do so have under the rules to provide on the expenditure side a sum greater than our expected expenditure, as only savings from such provision can go to the reserve at the end of the year. We aim, with the assistance of taxation (1 crore estimated under the revenue heads VII and XXXV), at a small excess of revenue over expenditure after allowing 36⅔ lakhs as savings out of the provision of 63,60 made under 43. So far we have only an expenditure of 3 lakhs in sight against this provision, so that, given a fairly normal year, we are safe in providing 24 lakhs for possible famine expenditure.

4. In addition to the revenue and expenditure figures, we show as usual the capital account figures under the distinct headings 'Receipts' and 'Disbursements'. The distinction between 'Revenue' and 'Receipts,' or 'Expenditure' and 'Disbursements' must be noted. Accountancy demands a capital account as well as a revenue account. Productive irrigation has always been financed from capital, and this year a useful step forward has been taken in similarly debiting to capital large works, the expenditure on which should undoubtedly be spread over a series of years and not met from one year's revenue. Loans, advances, etc., are credited to the capital account under the head receipts, and expenditure on large operations, which are appropriately financed from capital, is debited to the same under the head disbursements. This banking account, as it may be termed, shows the surplus or deficit, as the case may be, on the receipts or disbursements side, the loans, advances, or deposits made and credited to Government and all expenditure debited to capital, and both sides are then balanced by the addition of the opening balance on the receipts side and the closing balance on the revenue side. Interest charges are not shown in this capital account as they are properly met from current revenues. When loans are taken for unproductive purposes, a sinking fund is formed, and this is shown as expenditure in the revenue account for the same reason, but also as a receipt in the banking account, accumulating till in the fulness of time it is wiped off by the repayment of the loan when a corresponding entry is made on the disbursement side. It is necessary, therefore, in order to find the total expenditure of any department to consider the expenditure figure both in the revenue account and in the capital account. The expenditure of the Development Department is shown wholly in the capital account except the charges for debt services. The *total* expenditure under various heads is shown in Statement C.

The total expenditure for which provision is made is thus

Ordinary:	from capital	...	2,77,04
	,, revenue	...	14,99,93
		Total ...	17,76,97
Development:	,, capital	...	10,11,40
	,, revenue	...	1,02,56
		Total ...	11,13,96

5. Loan money is provided for ordinary expenditure as follows :—

(*a*) *Irrigation.*—Expenditure is confined under rules to construction of a lasting character, and the rapid completion of the big Deccan irrigation works at Batghar and Bhandhardara with a consequent saving of overhead charges and an earlier return of revenue is thus insured. These works are only partly productive and a sinking fund is provided (at 4 per cent. for 60 years) to pay off the loan raised. When these works are completed, it will be for Council to say whether new irrigation works should be commenced, or whether we should first revise our system of assessment and make such works wholly productive before embarking on any further expenditure on Deccan irrigation. At present land under command does not pay enough to cover interest charges, and the general tax-payer has to make up a very considerable deficit, say, 4 per cent. on any money raised for Deccan Irrigation.

(*b*) *Civil Works.*—No new works are contemplated; but we aim at the completion or reasonable progress of works hitherto financed from revenue. A sinking fund will be provided, and in addition to each department concerned will be debited a charge at 1½ per cent. for maintenance which will be transferred to the Public Works Department repair grant. When the works are completed it will, as in the case of Irrigation, be for Council to say if any,

and what, new works should be undertaken in the future. A long list of such works, many of them extremely urgent, awaits the allotment of funds, but there is no place for any of them in a strictly economy budget.

(*c*) Special non-recurring expenditure is provided for by loan under the heads—

Excise	...	Purchase of Acetone Factory;
Forests	...	Development of communications and means of transport;
Public Health	...	Payment to the Government of India in pursuance of an agreement made to secure the transference of land at present in Military occupation which is required for the development of Karachi City;
Stationery and Printing	...	Purchase of printing machinery to enable Government to undertake departmentally the printing of school primers which is at present given out on contract;
Loans and Advances	...	This charge represents the gradual transference of cultivators' debts from the Government of India's accounts to ourselves. These outstandings bear interest at 4·752 per cent. as between the Government of India and us and at rates of 4, 5 and 6¼ per cent. (now raised to 7½ per cent.) as between cultivators and this Government. Last year we repaid 10 lakhs only, but in future it has been ruled that we must take over the account at a more rapid rate, and yearly instalments have been fixed at 29 lakhs a year for 10 years in all. The whole of this banking business is productive.

The financial effect of this expenditure from loan funds is to increase our expenditure from revenue for the next 60 years by 13,65 lakhs only (2,55 only this year), and in return we secure economical progress with works in hand, productive development under Forests, Excise, Stationery and Printing, and Public Health. The extent to which loans will be raised in future years depends in a great measure on the Council's demand for permanent improvement and development; but we are not committing Government at present to more than the recurring expenditure from revenue shown above. Last year's loan of 90 lakhs was finally distributed as follows :—

8,21	...	...	Irrigation.
2,87	...	...	Forests.
3,50	...	...	Karachi Development.
1,00	...	...	Development of Southern Ports.
74,42	...	...	Provincial Advance and Loan Account.

These are all items of productive expenditure and no sinking fund is therefore necessary.

P. J. MEAD,

Chief Secretary to Government.

9th February 1922.

II. Taxes on Income.

Revenue.

Budget Estimate, 1922-23	...	...	3,00

6. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government, and Provincial Government is to receive from the Central Revenues a sum calculated at the rate of three pies in the rupee not on the assessed income for 1922-23 but on the amount by which the assessed income of that year is estimated to exceed the assessed income of the year 1920-21. The question regarding the determination of the assessed income of 1920-21 for the Bombay Presidency is still under consideration, but pending such determination, the estimate of 3,00 communicated by the Government of India has been entered on the receipt side as Provincial share of " Taxes on Income ".

V and 5, Land Revenue.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Ordinary revenue	3,53,18	5,13,00	5,00,94	5,30,16
Miscellaneous	3,62	2,00	3,00	3,00
Total ...	3,56,80	5,15,00	5,03,94	5,33,16
Deduct—Portion of Land Revenue due to irrigation.	16,05	25,40	25,40	27,20
Net Total ...	3,40,75	4,89,60	4,78,54	5,05,96
Assessment of alienated lands less quit rents.	93,99	94,68	94,30	94,89
Deduct—Refunds	−3,27	−3,00	−3,60	−3,60
Total ...	4,31,47	5,81,28	5,69,24	5,97,25

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Charges of District Administration ...	69,20	71,81	45,62	47,67
Survey and Settlement ...	2,22	2,32	2,32	2,29
Land Records ...	46,09	51,59	49,60	53,48
Allowances to District and Village Officers.	97,59	97,63	97,40	98,33
Compensations ...	14,73	15,22	15,00	15,82
Expenditure in England ...	...	2,46	28	82
Lump reduction for proposed savings ...	...	−3,00	...	−85
Total ..	2,29,83	2,38,03	2,10,22	2,17,56

Revenue.

7. The decrease in the revised as compared with the budget for 1921-22 for Land Revenue proper is due to the fact that the portion of revenue under

suspension during the past year, which was put down for collection during the current year, has had to be further suspended as the season is not so good as was expected owing to excessive kharif rains in parts of Gujarat and failure of late October and November rains in parts of the Deccan (especially Ahmednagar, Poona, Satara and Nasik Districts). For the same reason the rabi crop is not expected to be very good. The increases in the revised as compared with the budget for the current year under Miscellaneous Revenue and Refunds are based on the latest figures furnished by the district officers, and the decrease of 38 under Assessment of alienated lands is chiefly due to relinquishment and forfeiture of some inam lands in certain districts.

8. The increase in the budget for 1922-23 as compared with the budget for 1921-22 is due mainly to a large portion of revenue under suspension having been put down for collection during the next year. The estimate is framed on the assumption that the next season will prove normal. The figures of the estimated demand, collections, remissions and suspensions of ordinary revenue for the years 1921-22 and 1922-23 are given below :—

	1921-22 (Revised).		1922-23 (Budget).	
Outstanding balance	1,82,74		1,37,78	
Demand	4,71,70		4,72,65	
		6,54,44		6,10,43
Collections	5,00,94		5,30,16	
Remissions	15,72		10,13	
		5,16,66		5,40,29
Balance { Suspensions	97,00		36,55	
Balance { Arrears	40,78		33,59	
		1,37,78		70,14

Expenditure.

9. The decrease in the revised as compared with the current year's budget is chiefly due to (*i*) the transfer to " 22—General Administration " of charges on account of District Administration in those cases where the expenditure on account of a particular office is charged to more than one major head, (*ii*) the relinquishment and forfeiture of inam lands in certain districts, and (*iii*) the expenditure in England from 2,46 to 28. On the other hand additional expenditure of 37 has already been sanctioned by the Legislative Council, for the revision of pay of Patels in the Kanara District, of the city survey establishment in the Presidency proper and of the Collection-of-Ghee-Tax establishment in Thar Parkar.

10. *Charges of District Administration.*—The decrease in the budget for 1922-23 as compared with the budget for 1921-22 is due mainly to (*i*) transfer to " 22—General Administration " of charges on account of District Administration in those cases where the expenditure on account of a particular office or establishment is charged to more than one major head, and (*ii*) reduction under the sub-head " Contingencies " on account of postage and telegram charges, construction of chavdis and purchase of tents. The decrease is partly counterbalanced by the increased provision due to revision of pay of clerical establishments, new provision for leave and deputation allowances, and transfer of discretionary grants of Commissioners from " 22, General Administration " to this major head.

11. *Survey and Settlement.*—The small decrease is due to omission of the provision on account of Europe stores for the Photozincographic Office, Poona, which has been separately provided for under the minor head "Expenditure in England". Please see paragraph 6 below.

This is counterbalanced by (*i*) the increased provision for revision of pay, (*ii*) provision for temporary appointment of an Assistant to the Consulting Surveyor at Karachi, and (*iii*) provision for leave and deputation allowances.

12. *Land Records.*—The increase in the budget estimate for 1922-23 is mainly due to (*i*) revision of pay, (*ii*) increased provision (*a*) for the establishment of the Superintendent, Bombay City Survey, and (*b*) for contingencies for Superintendents of Land Records, as full provision was not made for these two sub-heads in the current year owing to misapprehension, and (*iii*) new provision for leave and deputation allowances. The increase is partly counterbalanced by reduced provision for (*i*) pay of talatis and (*ii*) travelling allowances and contingencies of Kanungo establishments.

13. *Allowances to District and Village Officers.*—The increase is principally due to the provision for the proposed additional remuneration to Shetsanadis in the Karnatak and increased provision for allowances to Village Executive Officers.

14. *Compensations.*—The increase is due to increased provision for (*i*) payments of inams not exceeding Rs. 5,000 and (*ii*) fixed allowances. It is partly counterbalanced by the reduction in the provision for commutations.

15. *Expenditure in England.*—The provision for the current year was made according to the sanctioned estimate. But it is not expected to be fully utilised. For next year the budget provides for expected charges on account of (*i*) freight and value of Europe Stores for the Photozincographic Office, Poona, (*ii*) law charges in connection with appeals from India and (*iii*) payment of leave allowances in England.

VI and 6, Excise.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
License and distillery fees and duties for the sale of liquors and drugs.	4,23,98	3,76,38	2,90,37	3,30,72
Gain on sale-proceeds of excise opium ...	19,01	25,50	17,50	18,50
Duty on hemp drugs—				
Ganja, Bhang and Charas ...	15,93	26,11	27,15	25,44
Fines, Confiscations and Miscellaneous.	1,76	51	98	98
Deduct—Refunds	—5,82	—4,00	—5,00	—4,88
Total ...	4,54,86	4,24,50	5,31,00	3,70,76

Expenditure (Transferred).

	Accounts, 1920-21.	Budget, 1921-22.	Revised, 1921-22.	Budget, 1922-23.
Presidency establishment	1,44	38	38	86
District Executive establishment ...	36,66	17,93	16,83	18,20
Excise compensations	11,65	11,84	11,84	11,57
Expenditure in England	...	7	7	15
Total ...	49,75	30,22	29,12	30,78

Revenue.

16. *License and distillery fees, etc.*—The decrease of 86,01 in the revised as compared with the current year's budget occurs mainly under country-spirit and toddy revenue. The decrease is due (i) to an amount of about 40,00 on account of vend fees in municipal areas in the Presidency proper, due for the current year, having been collected in advance in March 1921, and entered in last year's accounts, and (ii) to picketing movement and consequent decrease in consumption. The decrease of 45,66 in the ensuing year's estimate as compared with the current year's budget is due to anticipated fall in vend fees and general unfavourable conditions.

17. *Gain on sale proceeds of excise opium.*—The diminution of 8,00 in the revised as compared with the current year's budget is due to (i) high price of the drug and consequent decrease in consumption, and (ii) the auction bids being considerably below those for the previous triennium. The decrease of 7,00 in next year's estimate as compared with the current year's budget is due to the same reasons.

18. *Hemp drugs.*—The increase of 1,04 in the revised as compared with the current year's budget is based on the latest actuals furnished by district officers. The decrease of 67 in next year's estimate as compared with the current year's budget is mainly due to the exclusion of receipts of about 3,15 on account of duty on charas in the Presidency proper, where the consumption

of the drug is to be prohibited from next year. The decrease in duty on charas is partly counterbalanced by anticipated increased receipts under vend fees and duty on ganja.

19. *Fines, Confiscations and Miscellaneous.*—The small increase in the revised as compared with the current year's budget is based on the latest actuals furnished by district officers. The next year's estimate is based on the current year's revised.

Expenditure.

20. The decrease in the revised as compared with the current year's budget is mainly in the share debitable to Provincial Government for combined Salt and Excise establishment, partially counterbalanced by increased Expenditure in England.

21. *Presidency establishment.*—The increase of 48 in next year's budget as compared with the 1921-22 budget is due to the provision of 40 for the provincial share of the expenditure on account of the Customs and Excise laboratory, and larger provision for temporary and provisional allowances owing to the increase from Rs. 6 to Rs. 10 of the rate of allowance admissible to menials in the Town and Island of Bombay.

22. *District executive establishment.*—The increase of 27 in next year's budget as compared with 1921-22 budget is due mainly to (*a*) the misclassification in the 1921-22 budget of certain charges (about 60) properly debitable to this head on account of the pay and temporary and provisional allowance of the Excise menial staff, and (*b*) the provision of 15 for clothing to menials, partially counterbalanced by the absence of the provision of 42 made in 1921-22 for the repacking of the purification filters at the Khanapur Distillery.

23. *Excise compensations.*—The decrease of 27 is the net result of (*a*) the absence of the provision of 2,23 made in 1921-22 for adjustment of the amounts of compensation paid to Native States for the lease of their Abkari Revenue, (*b*) increased provision of 36 owing to revision with effect from 1st October 1921 of leases of Abkari Revenue of States in the Mahi Kantha Agency, and (*c*) increase of 1,60 due to the renewal with effect from 1st April 1921 of Hemp Drugs leases of Native States.

24. *Expenditure in England.*—The increase of 8 is due mainly to larger provision for leave allowances payable in England.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

VII and 7, Stamps.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
A.—Non-Judicial.				
Sale of general stamps	95,88	98,00	81,45	86,00
Duty on impressing documents ...	5,65	5,30	4,24	4,00
Fines and Penalties	33	20	2	23
Miscellaneous	1,53	65	77	77
Total A.—Non-Judicial Stamps ...	1,03,39	1,04,15	86,68	91,00
Deduct—Refunds	−1,42	−1,00	−91	−1,00
	1,01,97	1,03,15	85,77	90,00
B.—Judicial.				
Sale of Court fee stamps	76,64	87,00	78,17	81,00
Fines and Penalties	...	20	8	9
Miscellaneous	...	65	1	1
Total B.—Judicial Stamps ...	76,64	87,85	78,26	81,10
Deduct—Refunds	−1,32	−1,00	−1,14	−1,10
	75,32	86,85	77,12	80,00
Total ...	1,77,29	1,90,00	1,62,89	1,70,00
Estimated revenue from new taxation—				
Non-Judicial	...	...	...	70,00
Judicial	...	...	...	10,00
Grand Total ...	1,77,29	1,90,00	1,62,89	2,50,00

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
A.—Non-Judicial.				
Superintendence	84	92	93	96
Charges for sale of general stamps ...	1,71	1,90	1,20	1,62
Stamp and plain paper supplied from Central Stores.	11	...	...	...
Total A.—Non-Judicial ...	2,66	2,82	2,13	2,58
B.—Judicial.				
Superintendence	64	77	77	85
Charges for sale of Court fee stamps ..	25	24	25	22
Stamp and plain paper supplied from Central Stores.	7	...	...	...
Total B.—Judicial ...	96	1,01	1,02	1,07
Expenditure in England	...	1,61	1,61	2,23
Grand Total ...	3,62	5,44	4,76	5,88

Revenue.

25. The decrease in the current year's revised and next year's budget is due to smaller receipts from the scale of general and court-fee stamps and from duty on impressing documents owing to the general depression of trade and to lack of speculative purchases of property.

Expenditure.

26. The decrease in the current year's revised is chiefly due to the decrease in the charges for the sale of general stamps. It has been partially counterbalanced by an additional grant for increased rent for the Central Stamp Depôt at Karachi sanctioned by the Legislative Council.

27. *Superintendence.*—The increase of 12 in next year's budget compared with current year's budget is due to (*i*) revision of pay—8, (*ii*) provision for leave and deputation allowance—7, and (*iii*) increased charge for rent of the office of Superintendent of Stamps, Karachi—7, counterbalanced by a decrease of 10 which was made in the current year's estimate for purchase of an electric machine for Impressment work in the office of Superintendent of Stamps, Bombay.

28. *Charges for the sale of general and Court fee stamps.*—The decrease of 30 is due to the reduced provision on account of discount for sale of stamps, the receipts from which during the next year are expected to be less than in the current year.

29. *Expenditure in England.*—The increase of 62 over the current year's figure is due to the excess provision on account of expenditure in England for stamp and plain paper supplied from Central Stores against the current year's provision of 1,61.

VIII and 8, Forest.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Timber and other produce removed from the forests by Government agency ...	23,88	47,26	42,69	42,27
Timber and other produce removed from the forests by consumers or purchasers.	42,63	42,80	42,26	44,79
Drift and waif wood and confiscated forests produce	12	4	7	6
Revenue from forests not managed by Government	11	10	12	12
Miscellaneous	2,23	2,00	1,89	1,79
Deduct—Refunds ...	−34	−20	−33	−33
Total ...	68,63	92,00	86,70	88,70

Expenditure (Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Conservancy and works	30,43	29,72	38,51	28,20
Establishments	22,62	29,60	28,37	30,63
Leave allowances, etc., paid in England...	...	65	81	1,17
Total ...	53,05	59,97	67,69	60,00

Revenue.

30. *Timber, etc., removed by Government Agency.*—The decrease in the current year's revised and next year's budget is due to the fall of price of timber owing to the unfavourable London market.

31. *Timber, etc., removed by consumers or purchasers.*—The decrease in the current year's revised is due to lower prices obtained for coupes and poor demand for minor produce. The increase in next year's budget is due to (1) larger demand for timber from the saw mills and the Bombay Development Department, (2) the improvement of forest communications combined with the introduction of mechanical transport facilities to meet the probable demand for timber and fuel better than hitherto, and (3) the realization of the surplus revenue from the new contracts with the Madras and S. M. Railway.

Expenditure.

32. The increase in the current year's revised is due to (1) 3,72 for taking up new contracts with the Madras and Southern Mahratta Railway for supply of railway fuel and sleepers and for supply of fuel in Sind (this expenditure is remunerative), (2) 5,31 for famine fodder, (3) 77 for expenditure on additional exploitation in the Sind Circle, and (4) 30 for increments to Rangers and Foresters in connection with the revision of salaries.

33. A saving of about 2,54 is anticipated in the sanctioned estimate which is chiefly due to (1) the impending closure of the Dharwar Forest College (1,53), (2) arrival of two Forest engineers in India later than was anticipated (26), (3) suspension of the departmental working at the Mahabaleshwar depôt, (4) curtailment of expenditure on roads, bridges and buildings in the Central Circle and (5) failure of contractors to work up to agreements for delivery of timber at the depôts in the Southern Circle.

34. The estimate of 60,00 for next year is exclusive of 10,00 for productive works to be met out of loan.

35. *Conservancy and works.*—The reduction is principally due to the decrease by 1,28 in the provision for purchase of stores and construction of roads, bridges and buildings as they will be financed out of loan funds.

36. *Establishments.*—The increase is due chiefly to revisions of salaries. The principal variations are as follows :—

Increase of 21 on account of the Provincial Forest Service and Ranger students at Dehra Dun, 3,51 for subordinate forest and depôt establishments, 2,70 for office establishments, 10 for temporary establishments, 66 for enhanced rates of permanent travelling allowance, 61 for increased pay to Extra Assistant Conservators, and 12 for increased pay to Extra Deputy Conservators promoted to the Imperial Service.

Against this there is a reduction of 1,47 for deputation and special allowances, omission of the provision of 3,60 for revision of salaries of subordinate establishments, and a reduction of 2,69 in the provision for the Dharwar Forest College.

IX and 9, Registration.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Fees for registering documents ...	13,83	14,75	12,28	13,82
Fees for copies of registered documents .	30	40	35	36
Miscellaneous	44	35	45	40
Deduct— Refunds	—11	—10	—8	—8
Total ...	14,46	15,40	13,00	14,50

Expenditure (Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Superintendence	29	25	30	29
District charges	5,79	6,67	6,49	7,62
Expenditure in England	...	3	...	...
Total ...	6,08	6,95	6,79	7,91

Revenue.

37. The decrease in the current year's revised and next year's budget is mainly under " Fees for registering documents " and is due to reduction in speculative purchases of properties.

Expenditure.

38. The increase of 95 under ' District Charges ' as compared with the current year's budget is due to the provision of 1,13 for arrears of revised pay for 1920-21 for which there is no provision in the current year's budget. It is partly counterbalanced by smaller provision (60 against 75 in the current year) on account of ' service postage and telegrams '.

Irrigation Revenue and Expenditure.

39. Till the year 1921-22 irrigation works were divided for accounts purposes into two classes, *viz.*, major works, *i.e.*, those which were financed either from loans or from famine insurance funds, and minor works, *i.e.*, those which were financed from ordinary revenues. Receipts from both classes of works were divided equally between the Imperial and Provincial Governments, and so were charges with the exception of capital expenditure on major works which was borne wholly by the Imperial Government, either from revenues or from loans.

40. Under the Reforms receipts and expenditure relating to all kinds of irrigation works are wholly Provincial, while the method of classification in the accounts has undergone considerable alteration. The Irrigation section of accounts has now to include Irrigation, Navigation, Embankments and also Drainage works required for relief of water-logging, whether for agricultural or anti-malarial purposes, or for both. These works are divided into two main categories, *viz.*, works for which capital accounts are kept and those for which such accounts are not kept.

41. The expenditure on works for which capital accounts are kept may be provided from ordinary revenues, from Famine Insurance Grants, or from other sources of which the most important is loans, but this expenditure shall be booked under one major head ' 55'. This head will be divided so as to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of these divisions being again sub-divided into (*i*) productive and (*ii*) unproductive works. The major head '55' is, however, intended to include only expenditure incurred outside the revenue account and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head ' 55 ' and the amounts thus deducted from the head ' 55 ' are booked, without details of works, under the major head '16'—A—Financed from Famine Insurance Grants and B—Financed from Ordinary Revenues, according to the source from which funds are provided. The interest on capital expenditure is provided from ordinary revenues and is shown under the head ' 14 '. The revenue on works for which capital accounts are kept is shown under the revenue head XIII, which is divided into (1) productive and (2) unproductive. Working Expenses are to be shown as a deduction from revenue under each of these two sub-divisions separately.

42. The expenditure on works for which capital accounts are not kept is wholly financed from ordinary revenues and is booked under the head '15', the revenue on such works being shown under the head XIV.

XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

43. The revenue from irrigation works includes (*a*) direct receipts from sales of water, plantations and other canal produce, etc., and (*b*) the portion of land revenue due to irrigation in respect of productive and unproductive works. These receipts are wholly Provincial.

44. The working expenses of works for which capital accounts are kept are to be deducted from receipts. Similarly refunds of revenue, which were formerly treated as an item of expenditure, will now be treated as *minus* revenue to be deducted before the total of the gross receipts is struck.

45. The budget and revised estimates of revenue for the current year and the budget estimate for the ensuing year are as shown below :—

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Gross Revenue	41,73	48,77	50,77	53,19
Deduct—				
Working Expenses ...	35,10	33,31	37,31	31,69
Net Revenue ...	6,63	15,46	13,46	21,50

46. The increase in gross revenue of 2,00 in the revised as compared with the budget estimate for 1921-22 is due to larger demand for water on the Godavari, Pravara and Krishna Canals and Ekruk Tank. The increase in working expenses is mainly due to substantial increase in canal clearance in Sind being found necessary.

47. The budget estimate for 1922-23 shows improvement on the current year's revised estimate and the increase is partly due to extension of cultivation of sugarcane under the Godavari and Pravara Canals and Kadwa River works and partly to decrease in working expenses owing to certain permanent works, which were hitherto being charged to working expenses, are now proposed to be charged to the capital account of the canals concerned.

XIV.—Irrigation, Navigation, Embankment and Drainage works for which no Capital Accounts are kept.

Revenue.

48. The revenue under this head for works for which no capital accounts are kept includes only receipts from sales of water, plantations and other canal produce, etc., and no credit is afforded to this class of works on account of the portion of land revenue due to irrigation.

49. The budget and revised estimates for 1921-22 and the budget estimate for 1922-23 are as shown below :—

Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
1,19	88	1,20	1,20

50. The revised estimate has been fixed at 1,20 in consideration of the progress of actuals and the same figure has been adopted for the budget for the ensuing year.

14.—Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

51. Under No. 24 of the Devolution Rules the capital sum spent by the Governor General in Council upon the construction of productive and protective irrigation works and of other works financed from loan funds is to be treated as an advance made to the local Government from the revenues of India. This advance is to carry interest at the following rates :—

(*a*) In the case of outlay (Rs. 7,62,50,807) up to the end of the financial year 1916-17 at the rate of 3·3252 *per centum*...25,35.

(*b*) In the case of outlay (Rs. 1,30,95,424) incurred after the financial year 1916-17 up to the end of the financial year 1920-21 at the rate of 5·1979 *per cent.* 6,81.

52. The budget and revised estimates for the current year and the budget estimate for the ensuing year under this head are as under :—

Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
31,17	32,54	32,16	35,56

53. The decrease in the revised as compared with the budget estimate for 1921-22 is due to lower rates of interest intimated by the Auditor General than those at which the original budget was framed.

54. The budget estimate of 35,56 for 1922-23 is framed as under :—

(i) Interest to be paid to the Government of India on the advances made by them for capital expenditure to end of the financial year 1920-21	32,16
(ii) Interest at 3·3252 per cent. on 75 lakhs, which is taken to be the approximate capital cost of old works for which only Revenue Accounts are kept at present but which will be classified during the ensuing year as works for which Capital Accounts are kept and on which interest may have to be paid to the Government of India	2,48
(iii) Interest at 6½ per cent. (for two months) on the provision of 84,49 for capital expenditure in 1922-23 which is proposed to be met from loan funds	92
	35,56

15.—Other Revenue Expenditure financed from Ordinary Revenues.

Expenditure (Reserved).

55. The works accounted for under this head will in most cases be financed partly from ordinary revenues and partly from the Famine Insurance Grant or Fund, since small works having a protective aspect and famine surveys are legitimate objects of expenditure from that Fund. As the expenditure on all works for which capital accounts are not kept is to be booked in the first instance under this head without reference to the source from which the funds are to be provided it will be necessary to deduct at the foot of the account of this major head a lump sum showing the amount financed from the Famine Insurance Fund, the residue representing the amount financed from ordinary revenues. The amount thus deducted will be shown in lump sum under a separate major head "15 (1)—Other Revenue Expenditure financed from Famine Insurance Grants".

56. The budget and revised estimates under this head for the current year and the budget estimate for the ensuing year are as shown below :—

Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
34,65	47,48	49,77	45,88

57. The increase in the revised as compared with the budget estimate for 1921-22 is mainly due to larger expenditure in connection with repairs to canals and bunds in Sind. In order to meet a part of this excess expenditure a supplementary grant of 1,33 was voted by the Legislative Council in September last.

58. The budget estimate for 1922-23 shows a decrease as compared with the current year's budget, which is mainly due to the fact that the latter included a provision of 2,50 for a steamer for the Indus River Commission, which has however not been utilised for that purpose and is now being utilised to meet other urgent demands. The provision made for the ensuing year is thus normal.

15-B.—Navigation, Embankment and Drainage Works—Works for which neither Capital nor Revenue Accounts are kept—Civil.

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Expenditure	6	25	25	25

59. The expenditure under this head so far as Revenue Department is concerned is in respect of grants made for repairs of small irrigation tanks in charge of the Revenue Department. The current year's provision is repeated for next year.

16.—Construction of Irrigation, Navigation, Embankment and Drainage Works.

Expenditure (Reserved).

60. According to the revised procedure of irrigation accounts this head is intended to show the capital expenditure on irrigation works provided from Famine Insurance Grants and Ordinary revenue, but no details of works will be booked under this head. It will merely contain the two lump sums to be deducted at the foot of the account of the major head "55" as described under that head. It is thus purely a transfer head.

61. The budget and revised estimate for the current year is compared below

Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
36,72	54,44	47,83	.....

The fall in the revised as compared with the budget estimate is due to the surrender of 7,00 from this head for being utilized on famine works for which additional funds were urgently required.

62. The budget for the ensuing year under this head is *nil* as the whole of the capital expenditure on irrigation works is proposed to be provided from loans.

XVI and 19.—Interest.

Revenue.

		Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Revenue...	Ordinary	10,42	14,27	15,67	15,89
	Bombay Development Department	3,01	49,23	49,23	60,55

Expenditure (Reserved).

		Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Expenditure.	Ordinary	15,25	20,63	14,71	20,41
	Bombay Development Department ...	5,42	69,53	69,53	93,17

63. The ordinary revenue represents the interest received by the Local Government on advances and loans from the Provincial Loan Account. This account, the capital transactions of which are outside the ordinary budget figures, provides for the grant of loans to agriculturists, local bodies, Indian States, etc. Government has to pay interest on the amounts borrowed either from the Central Government or from the public and to bear any losses on account of bad debts. In order to cover risks and cost of management Government charge a higher rate of interest than that which they have to pay. The present rate is 7½ per cent. for all loans but it is less than that in certain special cases.

64. The revenue of the Bombay Development Department shown under this head is discussed in the accompanying memorandum.

Expenditure.

65. Under this head the following is shown as ordinary expenditure :—

(i) 13,31—The interest to be paid by the Local Government to the Central Government on the balance of the Provincial Loan Account. The rate of interest charged to the Local Government is 4·752 per cent.

(ii) 5,85—The interest on the amount of loans advanced by the Government of India during the current year for general purposes at 6·5 per cent.

(iii) 1,25 is the further provision made for interest charges in connection with the loan of Rs. 115·5 lakhs which it is proposed to raise in the ensuing year for other than irrigational purposes as explained under the head *Debts, Deposits and Advances* below. As regards the expenditure of the Bombay Development Department shown under this head, *vide* remarks in the accompanying memorandum.

21.—Sinking Funds.

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Development	.....	9,39	9,39	9,39
Ordinary	.....	.....	.....	38

66. A provision of 9,39 equal to one per cent. of the loan of 9,38,91 raised in 1920-21 in connection with the Development of Bombay has been made in the current year's budget to form a depreciation fund. This has been repeated in next year's budget.

67. In the current year an advance of 90,00 will be drawn from the Government of India for general purposes. As this amount will be utilized solely for productive works it is not necessary to make any provision for sinking funds. In 1922-23 it is proposed to raise a loan of rupees two crores out of which about 42,00 will be utilized for productive works, and about 1,58,00 for unproductive. A provision of 38 for seven months has been made in next year's budget to pay off the loan of 1,58,00 (at 4 per cent. for 60 years). This is a non-voted head.

22.—General Administration.

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
A.—*Heads of Provinces.*				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor...	49	34	34	33
Staff and household of the Governor ...	5,37	6,88	5,77	5,63
Expenditure from contract allowance ...	1,16	1,00	1,00	1,00
Tour expenses	3,95	80	80	80
Executive Council	2,59	2,79	2,69	2,79
Ministers	...	1,92	1,92	1,92
Total, Heads of Provinces ...	14,76	14,93	13,72	13,67
B.—*Legislative Bodies.*				
Salary of the President and Deputy President.	Nil	1,00	39	42
Provincial Legislative Council ...	Nil	1,20	96	1,18
Total, Legislative Bodies ...	Nil	2,20	1,35	1,60
C.—*Secretariat and Headquarters Establishments.*				
Civil Secretariat	13,85	21,79	16,00	17,24
Local Fund Audit establishments ...	1,83	1,86	1,50	1,52
Director of Land Records and Inspector General of Registration.	(Under Land Revenue.)	(Under Land Revenue.)	72	72
Total, Secretariat and Headquarters establishments.	15,68	23,65	18,22	19,48
D.—*Commissioners.*				
Commissioner in Sind	2,48	2,56	2,48	3,10
Commissioners	3,34	2,85	3,27	3,34
Total, Commissioners ...	5,82	5,41	5,75	6,44
E.—*District Administration.*				
General Establishments	(Under Land Revenue.)		30,12	20,42
Sub-Divisional Establishments ...				11,47
Establishments of Local Funds ...	61	61	61	61
Total, District Administration ...	61	61	30,73	32,50
Expenditure in England	...	2,60	3,71	5,53
Grand Total ...	36,87	49,40	73,48	79,22

68. The chief differences between the current and next year's budget are shown below :—

Current year's budget		49,40
Deduct provisions for—		
(i) Purchase and construction of houses for Government officers	7,50	
(ii) Royal Visit	1,10	
(iii) Darbar presents, etc., now transferred to the head "47.—Miscellaneous"	11	
(iv) Discretionary grants of Commissioners now transferred to "5, Land Revenue"... ...	9	
		−8,80
		40,60
Ensuing year's budget		79,22
Increase ...		38,62
Deduct following items which were not provided under this head hitherto :—		
(i) Seven-tenth portion of cost of the Legal Department which was previously transferred to "24—Administration of Justice" ...	1,54	
(ii) Director of Land Records and Inspector General of Registration, formerly provided under "5—Land Revenue"	70	
(iii) Charges of District Administration, previously provided under "5—Land Revenue" ...	31,89	
(iv) Expenditure in England	5,53	
(v) Leave allowances in India	1,13	
(vi) Messengers for High Officials during the stay of Government at Poona, formerly provided under "26—Police"	3	
		−40,82
Decrease ...		2,20

The variations under minor heads are explained below.

69. *Staff and Household of the Governor.*—The decrease in the revised estimate for 1921-22 is due to the transfer from this head of the grants of 1,10 and 11 for the Royal Visit and Darbar presents, etc., respectively, to the head "47—Miscellaneous". The absence of these provisions also accounts for the decrease in the next year's estimate.

70. *Executive Council.*—The saving in the current year's revised estimate is in the grant for travelling allowance.

71. *Legislative Council.*—The current year's budget estimates for salary of the President and travelling allowance for non-official Members were unduly high. The following provisions have been made in the ensuing year's budget :—

(i) Salary of the President and Deputy President ...	42
(ii) Travelling allowance	70
(ii) Revision of electoral rolls	40
(iv) Contract grant for the Secretary to the Legislative Council.	8
	1,60

72. *Civil Secretariat.*—The decrease in the revised estimate is due to the transfer to the Public Works Department of the grant of Rs. 7,50,000 for purchase and construction of houses for Government officers. The decrease is partially counterbalanced by (i) discontinuance of the transfer of seven-tenth portion of the cost of the joint establishment of the Legal Department and the Remembrancer of Legal Affairs to the head "24—Administ ation of Justice" under the revised system of classification of accounts, and (ii) expenditure on the Retrenchment Committee and its staff. These factors, together with a provision of 85 for payment of leave allowances in India, are also responsible for the difference in the budget of 1922-23 compared with that of 1921-22.

73. *Director of Land Records and Inspector General of Registration.*—Provision for this item was hitherto made under "5—Land Revenue", but under the revised account system it has been transferred to "22—General Administration".

74. *Local Fund Audit Establishments.*—The decrease in the current year's revised and next year's budget estimates is due to one-fourth share being debited to Central Revenues. It is partially counterbalanced by an increase on travelling allowances owing to enhanced rates of railway fare and daily allowance.

75. *Commissioner in Sind.*—The increase in the ensuing year's budget estimates is due mainly to provisions for (i) revision of pay and reorganisation of the offices of the Commissioner in Sind and the Sindhi Translator to Government (25), and (ii) leave allowances in India.

76. *Commissioners of Divisions.*—The excess in the revised estimates for the current year is mainly under (i) salaries, due to payment of leave allowances in India, and (ii) travelling allowances. These items, together with a provision of 10 for the temporary removal of the office of the Commissioner, Central Division, to a new building account for the increase in the budget of 1922-23.

77. *Charges of District Administration.*—These charges were hitherto debited to the head "5—Land Revenue", but under revised classification they have been transferred to the head "22—General Administration". The ensuing year's estimate includes a new item of 1,95 for leave allowances in India and increased provisions for (i) new recruits to, and Indian candidates for, the Indian Civil Service, and (ii) temporary appointments of Deputy Collectors. The salary for the leave reserve of the Indian Civil Service has been provided under this minor head, *viz.*, "Charges of District Administration", but as provision for leave allowances payable in England has also been made under the minor head "Expenditure in England" mentioned in the next paragraph of this note, a lump deduction of 4,00 has been made from this minor head.

78. *Expenditure in England.*—The provision of 5,53 for 1922-23 has been made as intimated by the Secretary of State and the High Commissioner for India.

XVII and 24.—Administration of Justice.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Sale-proceeds of unclaimed and escheated property	77	75	75	75
Court fees realised in cash	66	60	70	70
General fees, fines and forfeitures ...	7,93	8,94	8,00	8,45
Pleadership examination fees	2	5	3	3
Miscellaneous fees and fines	68	70	65	67
Miscellaneous	90	40	37	40
Deduct—Refunds	—49	—57	—50	—50
Total ...	10,47	10,87	10,00	10,50

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimte, 1921-22.	Budget Estimate, 1922-23.
High Court	8,86	9,16	9,50	10,50
Law Officers	6,13	4,93	4,95	3,81
Administrator General and Official Trustee.	22	30	20	29
Coroner's Court	10	10	12	11
Presidency Magistrates' Courts ...	1,61	1,69	2,25	2,05
Judicial Commissioners	2,50	2,40	2,40	2,45
Civil and Sessions Courts	35,81	39,63	37,50	35,94
Courts of Small Causes	3,78	3,48	3,75	4,17
Criminal Courts	15,59	15,55	6,52	6,39
Pleadership Examination Charges ...	2	1	1	1
Leave allowances paid in England ...	...	1,71	95	1,72
Total ...	74,61	78,96	68,15	67,44

Revenue.

79. The principal source of revenue is general fees, fines and forfeitures. The decrease in the current year's revised and next year's budget is mainly under magisterial fines.

Expenditure.

80. *High Court.*—The increase in the current year's revised is due to revision of establishments and that in next year's budget is due to the lump provision of Rs. 1 lakh made on account of the revision of High Court establishments and Sind Judical establishments.

81. *Law Officers.*—The decrease in next year's budget is due to the discontinuance under the revised classification of the annual transfer of seven-tenths share of the office of the Remembrancer of Legal Affairs from General Administration, partially counterbalanced by larger provisions under "Public Prosecutor's fees in Criminal Cases" and "Fees in Criminal and Civil Cases".

82. *Presidency Magistrates' Courts.*—The increase of revised estimate and the estimate for the next year as compared with the sanctioned estimate during the current year is chiefly due to the revision of pay of the establishments.

83. *Civil and Sessions Courts.*—Excluding about 1,38 on account of arrears payment on account of revision of establishments during the last six months of the last year which will not recur, the latest 6+6 months' actuals are 36,38, but the revised estimate is taken at 37,50 in view of the progress of actuals in the first six months of the current year.

The decrease in the budget estimate for the next year as compared with the budget estimate for the current year is due mainly to omission of the following items :—

	Rs.
(1) Proposed reduction of mofussil establishment by 5 per cent. ...	75,000
(2) Establishment of new District Courts	50,000
(3) Savings on account of one I.C.S. Assistant Judge ...	15,000
(4) Suspension of the scheme for appointing Registrars to District and Sessions Courts	28,000
(5) Reduction of five appointments of Subordinate Judges (from Leave and Deputation Reserve)	18,000

and to the fact that only about one-half of the lump provision of 5 lakhs for revision of establishments made during the current year has been utilized under this minor head.

84. *Courts of Small Causes.*—The increase in next year's budget is due chiefly to the revision of establishments.

85. *Criminal Courts.*—Excluding fixed adjustments amounting to 9,95 on account of the salaries of the officers and their travelling allowances annually transferred from "5.—Land Revenue" to this major head, the charges for which are now being debited to the major head "22.—General Administration" the 6+6 months' actuals are 6,38 and the revised estimate and the estimate for the next year have been taken at 6,52 and 6,39 respectively on the progress of actuals in the first six months of this year.

86. *Leave allowances paid in England.*—The decrease in the current year's revised is in accordance with the intimation received from the High Commissioner for India and is apparently due to smaller number of officers on leave.

XVIII and 25, Jails and Convict Settlements.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Jails	67	1,27	1,00	1,20
Jail manufactures	3,82	2,70	4,00	3,38
Total ...	4,49	3,97	5,00	4,58

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Jails	25,89	26,49	28,36	27,38
Jail manufactures	3,26	2,21	3,53	2,10
Home Charges	...	...	16	51
Total ...	29,15	28,70	32,05	29,99

Revenue.

87. The receipts under this head consist of hire of convict labour, recoveries of transportation and jail charges from Indian States and sale-proceeds of articles manufactured in Jails. The increase over the current year's budget occurs mainly under sale-proceeds of Jail manufactures.

Expenditure.

88. The increase in the revised estimate under head (1) is due to extra expenditure on account of the revised scale of pay of establishments and under head (2) is due to expenditure for the purchase of raw materials at the current high market rates.

89. The increase in the next year's estimate under head (1) over the current year's is due to increased provision on account of the revision of the pay of establishments and increased charges in connection with the Settlement of Criminal Tribes, partly counterbalanced by the reduction in the dietary charges on account of favourable rates of foodstuffs and the probable release of prisoners as a result of the revision of sentences recommended by the Indian Jails Committee—the total excess being also due to the addition of Home Charges on account of stores and leave allowances.

XIX and 26, Police.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Presidency Police	1,14	1,54	1,40	1,44
Fees, fines and forfeitures	54	38	44	38
Miscellaneous	56	37	37	37
Cash receipts under the Arms Act ...	...	1	1	1
Deduct—Refunds	...	—1	—1	—1
Total ...	2,24	2,29	2,21	2,19

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Presidency Police	20,37	24,68	25,00	30,62
Superintendence	2,99	2,73	3,08	3,15
District Executive Force	1,19,42	1,28,10	1,37,47	1,28,49
Village Police	9,18	9,20	9,20	9,21
Special Police	8,62	9,80	10,20	10,59
Railway Police	8,95	9,22	10,20	10,45
C. I. D.	5,10	5,58	5,94	6,52
Lump Provision for the revision of the pay of Imperial and Provincial Police Officers.	...	2,24	...	...
Leave allowances, etc., paid in England .	...	1,38	1,63	2,54
Lump deduction for probable savings ...	...	—2,00	...	...
Total ...	1,74,63	1,90,93	2,02,72	2,01,57

Revenue.

90. The decrease in the revised for 1921-22 as compared with the budget for the same year is due to smaller receipts anticipated by the Commissioner of Police, Bombay, under fees recoverable for licenses under the Motor Act, which are credited to the minor head " Presidency Police ". The decrease is partially counterbalanced by enhanced receipts under the head miscellaneous under " Fees, fines and forfeitures ".

91. The departmental estimate under Presidency Police for next year was too low, and the figure adopted in the budget is based on the revised for the current year. The estimates for next year under other minor heads are repetitions of the current year's budget.

Expenditure.

92. *Presidency Police.*—The difference between the budget estimates for 1921-23 and the revised estimate of the same year is based on the latest actuals furnished by the departmental officers. The increase in the budget for 1922-23 as compared with the budget for 1921-22 is due to (1) increase in the armed strength of the Bombay City Police, (2) purchase of a motor lorry (fourth) and upkeep of four motor lorries and the payment of allowances to the drivers of the lorries, (3) rental to be paid to the Bombay Improvement Trust for the Police Accommodation Schemes which have been completed by the Trust and occupied by the Police, and (4) increase in the Contract Grant of the Commissioner of Police.

93. *Superintendence.*—The increase in the revised estimate of 1921-22 as compared with the budget for the same year is mainly due to the increased expenditure (i) under "Establishments" chiefly due to the revision of pay of the clerical establishments of the Inspector General of Police and the Deputy Inspectors General of Police in the Presidency proper, and (ii) under "Contingencies". The increase in the budget for 1922-23 as compared with the budget for 1921-22 occurs mainly under "Salaries and Allowances" and "Travelling Allowances".

94. *District Executive Force.*—The increase in the revised estimates for 1921-22 as compared with the budget for that year is due to (i) the revision of the Police clerical establishments in the Presidency proper and (ii) the increased expenditure under—

(*a*) Travelling allowance,
(*b*) House rent allowances,
(*c*) Cost of Railway Warrants,
(*d*) Additional Police establishments including extra Armed Police at Karachi,
(*e*) Advance made with the sanction of Legislative Council for payment of urgent claims for compensation for loss during riots at Malegaon,*
(*f*) Grant of Grain Compensation allowance to the Constabulary.

The difference between the budget for 1921-22 and 1922-23 being small, does not require any detailed explanation.

95. *Special Police.*—The difference between the budget estimate for 1921-22 and the revised estimate for that year is based on the latest actuals furnished by the departmental officers. The increase in the Budget for 1922-23 as compared with the budget for 1921-22 is due to the increased provisions made under (i) Contract Contingencies, (ii) Clothing Charges and (iii) Service Postage and Telegram Charges, and (iv) Travelling allowance, and to the additional provisions made for the following principal items :—

(*a*) Local allowance to the Kathiawar Agency Police stationed at Bhuj, and
(*b*) Revision of the clerical establishment of the Agency Police at Kathiawar.

96. *Railway Police.*—The increase in the revised estimate for 1921-22 as compared with the budget for that year is due (1) to increased expenditure under (i) Travelling allowance, (ii) Service Postage and Telegram Charges and (iii) House Rents, and (2) to the revised rates of pay of the Railway Police clerical establishments. The increase in the budget estimate for 1922-23 as compared with the budget estimate for 1921-22 is due to (1) the increased provisions under Contract Contingencies, House Rents, Service Postage and Telegram Charges and Salaries and Establishments chiefly due to the revision of pay of the Police clerical establishments, and (2) the additional provisions made for the following items :—

(*a*) The payment of bills for messages sent on G. I. P. and B. B. & C. I. and other Railways, reporting crimes under Indian Penal Code, Abkari Act, etc.

* NOTE.—This amount has been formally adjusted under 26, Police but does not actually represent police expenditure.

(*b*) Increase in the rent for office accommodation of the Railway Police Sub-Inspector at Grant Road.

97. *Criminal Investigation Department.*—The increase in the budget for 1922-23 as compared with the budget for 1921-22 is due to (i) the increased provisions made under Rent, Rates and Taxes, Subscriptions to Newspapers, Contract Contingencies, Service Postage and Telegram Charges and Travelling allowance, and (ii) the provision made for the reorganization of the Criminal Investigation Department in Sind.

98. *Leave Allowances, etc., paid in England.*—The increase in the Budget for 1922-23 as compared with the budget for 1921-22 is based on the estimates furnished by the High Commissioner.

XX and 27, Ports and Pilotage.

Revenue.

	Accounts, 1920-21.	Budget estimate, 1921-22.	Revised estimate, 1921-22.	Budget estimate, 1922-23.
Miscellaneous	48	56	53	53
Total ...	48	56	53	53

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Salaries and allowances of officers and men afloat	8	11	11	12
Purchase of stores and coal, etc. ...	6	5	5	5
Ports establishments	46	92	54	1,10
Miscellaneous	...	1,10	1,10	...
Total ...	60	2,18	1,80	1,27

99. Under the Reforms, ports, except such as may be declared to be major ports, and inland waterways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects. The other subjects are Central.

Expenditure.

100. The first two minor heads relate to charges in connection with the steamer *Jhelum* and the flat *Multan* which are placed at the disposal of the Commissioner in Sind for touring purposes.

101. Under the Reforms only the receipts in connection with the survey of inland vessels and the cost of the establishment thereof are to be treated as Provincial, while those connected with ocean-going vessels are to be treated as Central. The expenditure connected with the Marine Survey Department is to be treated as for a joint establishment, but pending the decision on the question regarding the apportionment of the cost of the Department between the Central and the Provincial Governments the whole cost is debited to this minor head. The decrease in the revised estimate as compared with the current year's budget is mainly due to the non-utilization of the lump provisions for the revision of pay of the existing Shipwright Surveyors and for the appointments of two additional Surveyors. The new budget provides for two additional Surveyors as well as for the grant of increased salaries to the existing Surveyors.

102. *Miscellaneous.*—The absence of the current year's special provision on account of the contribution to the Landing and Wharfage Fees Fund and for the improvement of the chief ports of the Southern Coast accounts for there being no provision under this minor head next year.

30.—Scientific Departments.

Expenditure (Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Reserved.				
Hydro-Electric Survey	1,40	1,02	82	....
Transferred.				
Provincial Museums	20	30	30	32
Donations to Scientific Societies ...	11	21	61	28
Total ...	1,71	1,53	1,73	60

103. *Hydro-Electric Survey.*—The office of the Electrical Engineer in charge Hydro-Electric Survey was abolished with effect from November 1921. It accounts for the decrease in the revised estimate as compared with the current year's budget.

104. *Provincial Museums.*—Government have promised an annual grant of 30 towards the maintenance of the Prince of Wales Museum, Bombay. The Museum also receives an annual contribution of 25 from the Bombay Municipality. This contribution is also in effect a grant from Government as it was taken as a set-off against the Municipality's share of the City Police charges which were taken over by Government in 1907. The new budget provides for a special grant of 2 to the Nagarkhana Museum, Bijapur.

105. *Donation to Scientific Societies.*—A supplementary grant of 40 was voted by the Legislative Council as a non-recurring grant-in-aid to the Bombay Natural History Society to cover the expenditure of removing the Society's collections to the Prince of Wales Museum. This is responsible for the increase in the revised estimate for the current year. The new budget contains the following items among others :—

Increase in the grant to the Natural History Society ...	12
Grant to the Bombay Branch of the Royal Asiatic Society for increasing its shelf accommodation	3

XXI and 31, Education.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
University	2,54	2,78	2,64	3,14
Secondary	2,98	2,87	2,86	3,63
Primary		1	1	1
Special	9	9	9	9
General	1,86	1,73	1,80	1,80
Deduct—Refunds	−2	−1	−1	−2
Total	7,45	7,47	7,39	8,65

Expenditure (partly Transferred and partly Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
University	12,74	12,28	12,36	15,02
Secondary	33,28	27,59	27,12	27,26
Primary	68,17	1,07,42	1,08,06	1,02,75
Special	15,36	12,25	14,28	14,40
General	14,71	21,46	19,47	21,92
Leave allowance, etc., paid in England ...	...	1,39	50	1,55
Total ...	1,44,26	1,82,39	1,81,79	1,82,90

Revenue.

106. *University.*—The fees from Government Arts and Professional Colleges are now credited to this head. The ensuing year's estimates provide for larger fee receipts from Government Arts and Professional Colleges on account of the proposal to increase the rates of fees in these institutions.

107. *Secondary.*—The ensuing year's estimates provide for larger fee receipts from secondary schools on account of the proposed increase of fees in these institutions.

108. *General.*—The following receipts are credited to this head:—

(i) Sale-proceeds of books,
(ii) Workshop receipts,
(iii) Yeravda Reformatory School receipts,
(iv) Vernacular Final Examination fees,
(v) London Chamber of Commerce Certificate Examination fees.
(vi) Drawing and Arts Examination fees at the School of Art,
(vii) Government Scholarship Examination fees,
(viii) Secondary Teachers' Examination fees,
(ix) Contributions,
(x) Income from endowments,
(xi) Miscellaneous.

Expenditure.

Expenditure on account of leave allowance, etc., paid in England.

109. The decrease of the current year's revised is in accordance with the intimation received from the High Commissioner for India and the Secretary of State.

110. In view of the present financial stringency the budget estimates under the head '31—Education' for next year have been entered at 1,83, which gives very little scope for inclusion of new items of expenditure. As there are several new items of an absolutely essential nature retrenchments in the current sanctioned charges have had to be made in order to make room for these items.

111. *University.*—Next year's budget includes provisions for (1) grant for apparatus for the Royal Institute of Science, Bombay (50); (2) grant to Bombay University as compensation for loss sustained by it owing to the introduction of the Joint Examination Board's School Leaving Certificate Examination (25); (3) grant for apparatus, etc., required for the D. J. Sind College, Karachi (24); (4) revision of the pay of the subordinate staff of the College of Engineering (10); (5) grant of stipends for practical training to graduates in Mechanical Engineering of the College of Engineering, Poona (13).

112. A retrenchment of 20 in the provision for grants to aided colleges has been made owing to the financial stringency.

113. *Secondary.*—Next year's estimates include provisions for (1) the admission of larger number of pupils to the N. J. High School, Karachi, by the introduction of a double shift system (22); (2) establishment of a hostel for depressed class boys at Poona (12). The retrenchments made are mainly in the provisions for (*a*) building grants to aided schools (80) and (*b*) excursion charges (12).

114. *Primary.*—The next year's estimate under this head falls short of the current year's estimate by about 5,30. The reduction has been effected by the total omission of (1) the provision for free building grants (1,80); (2) the provision for giving extra assistants or special allowances to taluka masters for taluka work (50); and (3) the provision for Local Normal Classes (12); and by retrenchments in the provisions for (4) ordinary building grants (80); (5) introduction of compulsory primary education in municipal areas (50); (6) giving code pay to trained primary school teachers (80), and grants-in-aid to Mulla Schools in Sind (50).

These retrenchments are counterbalanced by provisions for the following new items, namely, (1) grants to Local Boards for the entertainment of additional assistants in undermanned schools (50), and (2) supply of books, slates, etc., to pupils of depressed classes studying in Local Board Primary Schools (10). As in the current year a provision of Rs. 1 lakh has been made for the payment of a further instalment of the building grant of 5 lakhs to the Bombay Municipality in connection with the programme undertaken in 1907 by it at the instance of Government for the construction of buildings for some of the municipal primary schools in the city.

115. *Special.*—The ensuing year's estimates include provisions on account of (1) the reorganization of the Women's Branch of the Provincial Educational Service (12), (2) grant of a duty allowance to the Headmasters of Training Schools, etc. (8), (3) improvement of the School of Architecture, Sir J. J. School of Art, Bombay (7), and (4) revision of the pay of the establishment of the David Sassoon Industrial and Reformatory Institution (8). On the other hand retrenchments have been made in the provisions for (1) building grants to special schools (40), (2) scholarships in training institutions (20), and (3) education of defectives (10).

116. *General.*—This head comprises the following sub-heads: (*a*) Direction, (*b*) Inspection, (*c*) Scholarships and (*d*) Miscellaneous.

The estimates for next year include provisions for (1) special scholarships to depressed class boys studying in secondary and primary schools (49), (2) creation of three additional selection grade posts in the Indian Educational Service (15), and (3) inclusion of 16 further posts in the Bombay Educational Service and appointments to the selection grade in that service (50). Retrenchments have been made in the provisions for (*i*) Assistant Deputy Educational Inspectors (27*) and (*ii*) scholarships for the daughters of the indigenous midwives (8). It is also proposed to save 8 by the suspension of the post of Inspector of Training Schools.

The provision for expenditure in England is entered in next year's budget at 1,55 against current year's 1,39. The increased provision has been made in accordance with the figures received from the High Commissioner for India.

* Being further considered.

XXII and 32.—Medical.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(1) Medical School and College fees ...	2,22	2,40	2,57	2,86
(2) Hospital receipts	2,16	2,00	2,70	2,15
(3) Lunatic Asylum receipts ...	40	43	43	45
(4) Contributions	1,93	42	35	41
(5) Income from Endowment ...	15	16	16	16
(6) Miscellaneous	11	5	5	5
Deduct— Refunds	—16	—20	—26	—20
Total ...	6,81	5,26	6,00	5,88

Expenditure (Partly Reserved and partly Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Medical establishment *	6,30	5,53	7,86	8,16
Hospitals and Dispensaries † ...	22,82	24,85	25,65	21,17
Grants for medical purposes * ...	10	10	10	10
Medical Schools and Colleges * ...	4,04	5,15	5,18	5,71
Lunatic Asylums *	5,43	5,42	5,65	5,72
Chemical Examiner *	61	79	61	91
Lump provision for expenditure out of the surplus excise revenue.	...	12,86	3,50	...
Leave allowances, etc., paid in England...	...	96	97	1,19
Total ...	39,30	55,66	49,52	42,96

* Transferred. † Partly Reserved and partly Transferred.

Revenue.

117. The increase in the revised estimates as compared with the current year's budget is mainly due to larger Hospital receipts. The increase in next year's estimate as compared with the current year's budget is mainly due to enhanced rates of fees proposed to be levied from students attending the Grant Medical College.

Expenditure.

118. *Medical Establishment and Lunatic Asylums.*—There is no appreciable difference in expenditure under these heads from the revised estimates of 1921-22. The increase in the revised estimates over the budget estimates for 1921-22 is due to the revision of pay of Indian Medical Service Officers. The next year's budget provides 28 for the appointment of a temporary I. M. S. Officer on special duty for making investigations regarding indigenous drugs.

119. *Hospitals and Dispensaries.*—The decrease in the budget estimate for 1922-23 as compared with the current year's expenditure is due mainly to the non-utilization of the following non-recurring items of expenditure in the budget for 1921-22 and also to the postponement of certain schemes such as (*i*) the proposed School of Tropical Medicine and allied institutions, (*ii*) opening of new dispensaries; (*iii*) Touring Medical Officers, and (*iv*) Reorganization of nursing arrangements in the Presidency:—

(1) Reorganization of nursing arrangements in the Presidency	1,00
(2) Revision of Government grants to dispensaries ...	1,00
(3) Grants for opening of new dispensaries ...	1,10
(4) Building grant to the Lady Dufferin Hospital, Shikarpur .	75
(5) Building grant for the new Leper Asylum at Palghar ...	33
(6) Building grants for Female Hospitals at Sadar Bazar, Jacobabad, Hala and Dadu	20
(7) Temporary Sub-Assistant Surgeons for anti-malarial and other epidemic diseases	22

The estimate under this head provides for expenditure on account of the revision of pay of (*i*) Assistant and Sub-Assistant Surgeons and compounders as well as revised rates of pay sanctioned by the Secretary of State for Indian Medical Service Officers attached to hospitals and dispensaries.

120. *Medical Schools and Colleges.*—The increase under this head is mainly due to the enhanced rates of pay of (*i*) Professors of the Grant Medical College who are mostly members of the Indian Medical Service, (*ii*) teachers at Medical Schools, and (*iii*) the clerical establishments at these institutions.

121. *Chemical Examiners.*—Increased provision has to be made under this item on account of the enhanced rates of pay of officers and establishments and additional grants for stores indented from Europe.

122. *Leave allowances, etc., in England.*—Increased provision under this head is based on the figures furnished by the High Commissioner for India and is probably due to a larger number of medical officers expected to proceed on leave during next year.

XXIII and 33.—Public Health.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Sale-proceeds of Medicines and Vaccines.	6	7	7	7
Contributions	4	1	2	1
Miscellaneous	4	4	4	4
Deduct—(5) Refunds	...	...	...	...
Total ...	14	12	13	12

Expenditure (Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Public Health establishment ...	4,14	4,13	4,23	5,16
Grants for Public Health purposes ...	10,62	20,14	18,00	10,53
Expenses in connection with bubonic plague, malaria and epidemics ...	2,51	1,11	1,11	47
Bacteriological Laboratories and Pasteur Vaccine Institutes	97	1,02	98	1,28
Sanitary Engineer and his staff ...	...	...	...	4,82
Expenditure in England	...	23	23	58
Total ...	18,24	26,63	24,55	22,84

Revenue.

123. Sale-proceeds of quinine, Sanitary Surveyors' examination fees and contributions for sanitary purposes are credited to this head.

Expenditure.

124. *Public Health Establishment.*—The expenditure shown under this minor head relates mainly to (*i*) Director of Public Health, Deputy Directors of Public Health and Health Officers and their establishments, (*ii*) Inspectors of Vaccination and (*iii*) charges of the Public Health Laboratories, Poona and Sind. Half of the charges on account of the Port Health Officers is recovered from the Port Trusts and these recoveries are deducted from the expenditure. The charges of the Belgaum Vaccine Institute are also debited to this head, but the major portion of these charges is recouped by contributions from Local Boards, Municipalities, etc. The charges on account of the vaccination establishments employed under the local bodies are almost wholly recovered from them. The increase in next year's estimates is mainly due to revision of salaries of establishments.

125. *Grants for Public Health purposes.*—The main items of expenditure recorded under this minor head are the following :—

(*a*) Grants for special expenditure in connection with Public Health ;

(*b*) Grants-in-aid to local bodies in connection with the employment of health officers and sanitary inspectors ;

(*c*) Grants to village sanitary committees ;

(*d*) Charges on account of development and town planning schemes ;

(*e*) Pilgrim charges.

Item (*a*).—A provision of 9,70 was made in the current year's budget for this item. A part of the provision has been transferred to other major heads for expenditure debitable to those heads. In the ensuing year's estimate a provision of 7,52 is made.

Item (*b*).—Government pay local bodies, subject to certain conditions, grants-in-aid equal to two-thirds of the pay of Health Officers and half of the pay of Sanitary Inspectors employed in the mofussil towns under the revised scheme for the appointment of Health Officers and Sanitary Inspectors to Municipalities. The ensuing year's budget estimate provides 1,15 against the current year's provision of 80 for this item.

Item (*c*).—Government give grants to village sanitary committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villages. The current year's provision of 86 for the purpose has been repeated in next year's estimate.

Item (*d*).—In the current year's budget a provision of 5,00 was made for contribution towards expenditure on new military buildings at Quetta in lieu of Military lands in Karachi taken up for the Karachi Development Scheme. Out of this 3,50 have been paid to the Government of India and the balance has been transferred to " 41, Civil Works " to meet expenditure on account of Koregaon Development Water Supply Scheme. The amount has been met from the advance of 90,00 made by the Government of India this year. Next year's budget contains a provision of 6,00 for contribution towards expenditure on the military buildings at Quetta which is to be met from loan funds. The amount is therefore provided under " Expenditure not charged to Revenue " instead of under this head. No provision has been made for other Development and Town planning schemes.

126. *Expenses in connection with bubonic plague, malaria and epidemics.*—The reduced figure in next year's estimate is due to the fact that no provision has been made in it on account of epidemics and free distribution of quinine.

127. *Bacteriological Laboratories and Pasteur Institutes.*—The increase under this head in next year's estimate is due to increase in establishment charges.

128. *Sanitary Engineer and his staff.*—The question of the transfer of the Sanitary Engineer to the Government of Bombay and his staff to the control of the General Department has been postponed for the present. But in accordance with the view of the Government of India the provision of 4,82, on account of the Sanitary Engineer and his establishment has been transferred from " 41, Civil Works " to this head, though that officer continues to remain under the administrative control of the Public Works Department.

XXIV and 34.—Agriculture.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Agricultural Receipts	2,45	2,83	2,48	2,78
Veterinary Receipts	13	19	13	13
Deduct—Refunds ...	...	...	—1	—1
Total ...	2,58	3,02	2,60	2,90

Expenditure (Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Agriculture ...	16,17	18,90	19,07	16,60
Veterinary ...	4,24	5,13	4,85	5,60
Co-operative ...	3,20	3,63	3,93	4,20
Leave allowances paid in England ...	...	39	60	30
Total ...	23,62	28,05	28,45	26,70

Revenue.

129. *Agricultural Receipts.*—The Agricultural College and Schools fees and sale-proceeds of farm produce, cotton seed and implements sold by the Agricultural Department are credited to this head.

130. *Veterinary Receipts.*—These consist mainly of the Bombay Veterinary College fees and the sale-proceeds of bulls and stallions.

Expenditure.

131. *Agriculture.*—The figures of expenditure under the various sub-heads of this minor head for the years 1920-21 to 1922-23 are as shown below :—

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(i) Superintendence ...	94	92	86	90
(ii) Expert staff ...	3,39	3,93	4,27	3,55
(iii) Agricultural education ...	2,29	1,94	2,05	2,01
(iv) Experimental farms ...	7,01	8,80	8,78	7,95
(v) Botanical gardens ...	23	36	28	20
(vi) Special experiments ...	1,94	1,29	1,30	82
(vii) Miscellaneous ...	25	39	26	45
(viii) Leave allowances ...	...	...	...	72
(ix) Imperial non-recurring grant ...	...	1,00	1,00	...
(x) Imperial allotment for agricultural education ...	...	27	27	...
	16,05	18,90	19,07	16,60

Item (ii).—The decrease in 1922-23 compared with the previous year is due to omission of provision for temporary establishment (22), for workshops (20), lump provision for revision of establishments (25), purchase of apparatus and chemicals (6), oil engines and pumps (20), implements, tools and plant (12) and stores (15), and curtailment of expenses on account of cultivation and other charges. This is to some extent counterbalanced by an increase under salaries of officers mostly due to incremental pay (54) and under travelling allowances (20).

Item (iii).—Compared with 1921-22 there has been an increase under salaries of officers (14) and travelling allowances (10), which has been counterbalanced by a decrease under various contingent charges and under agricultural schools (10).

Item (iv).—The decrease is due to reduction under temporary and provisional allowances (11), petty construction (17), purchase of implements, machinery, live-stock, manure, etc. (47), cultivation charges (35), labour charges (9), upkeep of machinery (7), cattle farm in Sind (46) and premium bulls (5), omission of provision for milk supply in Poona (5), for permanent improvements (27), for purchase of dairy stock (2), for haulage of coal for steam plough (12), for Bagalkot farm (10), for Mirpurkhas factory (6), for cotton development (50), etc. This is partly counterbalanced by increase under establishment charges due to revision of pay (1,65).

Item (v).—The decrease is due to reduction under petty construction (4), cultivation charges (5), garden expenses (2), purchase of machinery (6), etc.

Item (vi).—The decrease is due to reduction under agricultural experiments (12) and hydraulic experiments (32) and omission of provision for potash manure (3).

Item (vii).—The increase is due to provision for agricultural propaganda work (16) which is partly counterbalanced by decrease under demonstration and agricultural shows (7).

Item (viii).—A provision of 72 has been made for leave allowances.

132. *Veterinary charges.*—The increase over the current year's budget is due to larger provision on account of the pay of officers and establishment which have been revised, increased cost of sera and vaccines and increase in rates of travelling. These have been counterbalanced to some extent by reduction in the provision for grants to veterinary hospitals and dispensaries.

133. *Co-operative credit.*—The increase on the current year's budget is due to revision and reorganization of establishments.

XXV and 35.—Industries.

Revenue.

	Accounts 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Receipts from Dapuri Workshop ...	20	21	21	21
Receipts from working of the trawler ...	...	86	18	...
Miscellaneous ...	...	...	...	1
Total ...	20	107	39	22

Expenditure (Transferred).

Minor head.	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Director of Industries	1,99	6,62	7,13	4,24
Central Store and Workshops, Dapuri ...	77	3,37	2,29	1,28
Leave allowances, etc., paid in England...	...	29	9	18
Total ...	2,76	10,28	9,51	5,70

Revenue.

134. The cessation of the working of the trawler accounts for there being no receipts under the second minor head.

Expenditure.

135. The decrease in the current year's revised estimate as compared with the budget is chiefly due to savings (1,08) in the provisions for (1) Mechanical Engineer (temporary), (2) Engineer (temporary), (3) establishment and (4) repairs and suspense accounts for stores.. Savings to the extent of 42 are anticipated in the salaries of officers under the minor head—Director of Industries. The decrease is, however, partially counterbalanced by payment of charges incurred in England in connection with the purchase of trawler.

136. *Director of Industries.*—The decrease of 2,38 in the next year's budget as compared with the budget for 1921-22 is mainly due to the cessation of the working of the trawler (1,75). Against the lump provision of 2,10 (3,56—1,46 for the working charges of the trawler) for the development of Industries in the budget for 1921-22, 1,02 have been provided for the purpose in the budget for 1922-23. The amount has been distributed among the different items and not provided in lump as in 1921-22. On the other hand there is an increase of 45 in the provision for scholarships, establishment, allowances and contingencies.

137. *Central Stores and Workshops, Dapuri.*—The decrease as compared with the budget for 1921-22 is mainly due to the omission of (78) under (1) Engineer (temporary), (2) Mechanical Engineer (temporary) and (3) establishment and to the reduction of (1,22) in the provision for original works and tools and plant.

XXVI and 37.—Miscellaneous Departments.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Examination Fees ...	16	20	25	10
Fees for Inspection of Steam Boilers (including Examination Fees) ...	66	70	62	80
Miscellaneous ...	13	3	5	...
Deduct—Refunds ...	−1	−2	−1	−1
Total ...	94	91	91	89

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Inspector of Factories * ...	1,35	10	2,00	10
Steam Boiler Inspection establishment *...		1,92		2,49
Provincial Statistics * ...	54	53	50	...
Preservation and Translation of ancient manuscripts † ...	...	3	3	3
Examinations † ...	9	15	14	16
Miscellaneous * ...	80	1,63	1,63	1,96
Leave Allowances in England ...	...	...	22	33
Total ...	2,79	4,36	4,52	5,07

* Reserved. † Transferred.

Revenue.

138. *Examination Fees.*—The fees on account of the Accountancy Diploma examination and the fees recovered by the Civil and Military Examination Committee are credited to this head.

Expenditure.

139. *Inspector of Factories.*—This head shows charges on account of salary, allowances, etc., of the certifying surgeon.

140. *Steam Boiler Inspection establishment.*—The expenditure of the amalgamated departments of Factory, Steam Boiler and Smoke Nuisances Departments is debited to this head. The increase in the next year's budget estimate as compared with the current year's is mainly due to the following items:—

(i) Revision of salaries of Inspectors of the amalgamated departments 26

(ii) Retention of two temporary Inspectors with establishment 15

(iii) Expenditure on account of the Lady Doctor deputed by the Lady Dufferin's Fund Committee to give aid and advice to factory women 6

(iv) Leave and deputation allowances to establishments ... 10

141. *Provincial Statistics.*—The charges on account of establishments entertained for collection of statistics of rail-borne traffic were debited to this head. According to item No. 39 in part 1 of schedule 1 to the Devolution Rules, Census and Statistics are central subjects but the Government of India have declared Provincial Statistics to be of purely local nature and decided that provision required for Provincial Statistics should be made in the estimates of local Governments. As the statistics are not absolutely essential, no provision has been made in next year's budget for the purpose and the Government of India are being informed accordingly.

142. *Examinations.*—Charges on account of Accountancy Diploma Board are debited to this minor head.

143. *Miscellaneous.*—The charges on account of "Control of Rent," "Director of Information" and "Labour Bureau." are debited to this minor head. The increase in the ensuing year's budget estimate as compared with the current year's is mainly due

(*a*) to an increase in the pay and personnel of the staff of the Rent Controller, Bombay, and

(*b*) to the additional establishment sanctioned for the Labour Bureau with effect from the latter half of the current year. The new estimates provide for the grant of conveyance allowance of Rs. 150 per mensem to the Director, Labour Bureau.

XXIX and 40—Exchange on Transactions with London.

Revenue.

Nil.

Expenditure (Reserved).

Revised estimate, 1921-22 8,45

144. The gain or loss by exchange in respect of expenditure in England is credited or charged to the Provincial Government in the final accounts. The amount of exchange is calculated monthly on the basis of the average of the daily telegraphic transfer rates for the month current in Calcutta. An amount of 8,45 is included in the revised estimate on the expenditure side of this head on the basis of the actuals for the first eight months of the current year. The loss is due to the fact that under the orders of the Government of India provisions for expenditure in England under the various major heads in the current year's budget were made at the rate of Rs. 10 to a pound sterling, while the revised estimates are based on a rate of Rs. 15 = £ 1.

XXX and 41, Civil Works.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Civil Officers	4	4	4	4
Public Works Officers	18,92	16,80	17,80	7,25
Total ...	18,96	16,84	17,84	7,29

Expenditure (partly Reserved and partly Transferred).

		Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-21.	Budget Estimate, 1922-23.
Civil Department ...	Transferred ...	20,36	19,79	19,74	15,42
	Reserved ...		20	10	8
P. W. Department	Transferred ...	1,87,19	1,94,31	1,79,34	1,82,35
	Reserved ...		10,48	12,66	3,06
Total ...		2,07,55	2,24,78	2,11,84	2,00,91

Revenue.

145. *Civil Officers.*—Receipts in respect of travellers' bungalows and miscellaneous public improvements are credited to this head.

146. *Public Works Officers.*—The receipts consist mainly of rents of buildings in charge of Public Works Department, rents of electric and sanitary installations and of water supply, and sale proceeds of buildings, materials and produce. The increase in the revised estimate is mainly due to larger receipts from (i) rents of buildings in charge of the Public Works Department and (ii) sales of produce, tools and plant, and old materials.

147. The decrease in the ensuing year's budget is due to absence of special receipts for Body Guard lines and other unusual receipts from the sale of tools and plant and old materials.

Expenditure.

148. *Civil Department.*—The following are the items of expenditure during the years 1920-21 to 1922-23 :—

No.	Particulars.	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
1	Grants-in-aid to Local Boards in connection with the abolition of tolls on Local Board Roads.	39	....	...	...
2	Grants to the Mahabaleshwar Station Fund and to Local Bodies other than District Local Boards for local public works.	1,61	8	8	12
3	Grants to Local Boards for village water supply.	1,68	1,20	1,20	1,20
4	Grants to Local Boards for local public works.	15,57	15,68	15,63	12,00
5	Grants-in-aid to certain Municipalities and Local Boards in respect of works carried out by Public Works Department.	...	2,83	2,83	2,10
6	Miscellaneous Public Improvements ...	1,11	..	...	...
7	Discretionary grants to Commissioners for general purposes of a public nature, rewards to specially deserving persons and other objects.	...	20	10	8
	Total ...	20,36	19,99	19,84	15,50

149. *Public Works Department.*—The budget grants allotted for expenditure under this head vary from year to year according to the financial situation. The grant for next year has been fixed at 1,85,41 of which 53,50 is to be met from the loan of 2 crores which Government propose to raise. The charges are estimated by the Public Works Department as shown below :—

Repairs ...	...	48,75
Establishment ...	...	34,85
Tools and plant ...	...	5,75
Expenditure in England	...	4,72
Total	...	94,07

The balance out of the allotment of 1,85,41 is distributed as follows:—

Works in progress	... 78,84	(25,34 from Revenue, 53,50 from Loans.)
Discretionary grant	... 10,50	
Reserve with the Finance Department	... 2,00	
Total	... 91,34	

On account of financial stringency it is not possible to make any provision for new works in next year's budget.

The provision for "Works in progress" will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case :—

Land Revenue.

(From Loan Funds.)

Construction of new Revenue Offices and subsidiary buildings at Karachi (3,50).

Revenue buildings at Palghar (75), New Kardarate at Tarai (Kario Gawher) (50), Mamlatdar's Kacheri at Bulsar (40), Mamlatdar's Kacheri at Karmala (10).

Excise.

(From Loan Funds.)

Liquor Warehouse at Broach (22), Central Excise office and lock-up, Bombay (19).

Agriculture.

(From Revenue.)

New Lazaretto Buildings and Quarantine Station at Parel (54).

(From Loan Funds.)

Buildings for the wheat farm at Jacobabad (13).

General Administration.

(From Revenue.)

Quarters for ten Indian married subordinates at Ganeshkhind (48), Drainage at Government House, Malabar Point (30), Provision of chemical Fire Extinguishers at Government House, Malabar Point, Ganeshkhind and Mahabaleshwar (25), Offices of the Private Secretary and Military Secretary to His Excellency the Governor at Ganeshkhind (23), Improvements to Sea wall at Government House, Malabar Point (20).

(From Loan Funds.)

Flats in the compound of No. 1 Arsenal Road, Poona (65).

Administration of Justice.

(From Loan Funds.)

Extension of the District Court at Ahmedabad (69), Honorary Presidency Magistrate's Court, Girgaum, Bombay (60), Court House at Koregaon, Satara District (17).

Jails and Convict Settlements.

(From Loan Funds.)

Jail at Hindalgi (3,00), Water supply and drainage, Hindalgi (1,70), Office and entrance at the Juvenile Jail, Dharwar (22).

Police.

(From Loan Funds.)

Head Quarter Police Lines at Dharwar (92), Police Lines at Sujawal (90), Additional Quarters in the Head Quarter Police Lines at Larkana (50), Town and Head Quarter Police Lines at Godhra (50), New Police Lines at Hambus (New Keti Bunder) (47), Conversion of the existing Police Lines and Construction of new quarters at Shivrajpur (40), Police Lines at Bassein (32), Police Lines at Tarai (Kario Gawher) (31), Bombay, Baroda and Central India Railway Police Lines at Anand (30), Quarters for an European Inspector and Sergeant at Bandra (29), Police Lines at Ghar Yasin in the Shikarpur Canals District (26), Railway Police Lines at Kirkee (25), Police Lines at Ratnagiri (25), New Police Lines at Dowlatpur (24), Police Lines at Uran (23), Head Quarter Police Lines at Dhulia (23), Conversion of the City Police Lines at Gaikwar's Haveli at Ahmedabad (22), Police Lines at Matheran (20), Police Lines at Haliyal (20), Buildings for the Head Quarter Police Lines at Thana (18), Quarters for Head Constables and two constables, one lock-up and a Police Chowky at Malad (16), Construction of Police Lines, etc., at Marwar, East Khandesh (16), Police Lines at Manjhand (14), Police Lines at Panvel (14), Cantonment Police Lines, Poona (12), Bungalow for the District Superintendent of Police, Karwar (12), Police Lines at Ankleshwar (10), Police Lines at Karmala (10), Police Lines at Hirekerur (10).

Education.

(From Loan Funds.)

Royal Institute of Science, Bombay (1,78).

High School at Larkana (50), Deputy Educational Inspector's office at Mirpurkhas (20).

Medical.

(From Revenue.)

Additions and alterations to the Central Lunatic Asylum, Yeravda (65), Quarters for clerks, stewards, etc., at the J. J. Hospital, Bombay (63), Additional accommodation for the Lunatics at Naupada, Thana (60), Pharmacological Laboratory and Stores at Parel (50), Outdoor Dispensary in connection with the Civil Hospital at Ahmednagar (12), Maternity Ward at the Civil Hospital, Dhulia (12).

(From Loan Funds.)

Outpatients' Department at the J. J. Hospital, Bombay (3,50), New Pasteur Institute and Institute of Preventive Medicine at Parel (3,00), Excess compensation for acquisition of Byramji Hall Property for the Grant Medical College, Mazgaon (2,98), Infectious Diseases Hospital, Poona (2,00), King Edward Memorial Hospital, Sholapur (40), Outpatients' Dispensary at Broach (20), Bungalow for the Civil Surgeon at Alibag (16).

Stationery and Printing.

(From Revenue.)

Compositors' quarters at the Prison Press, Yeravda (43).

Public Health.

(From Revenue.)

Working the boring plant (75), Trial Surveys and preliminary investigation of water supply projects (15).

(From Loan Funds.)

Poona Drainage 2nd Section Pumping Station (5,00), Visapur Tank(2,50)

Public Works Department.

(From Revenue.)

Public Works Department Offices at Nasik (31).

(From Loan Funds.)

Public Works Department Officers' Bungalow, North Yeravda (27).

Miscellaneous Department.

(From Revenue.)

Works to be carried out by the Electrical Engineer to Government, Bombay (1,60), Public Buildings on the Artillery maidan at Karachi (50), Sea Wall at Gogho in the Ahmedabad District (48).

(From Loan Funds.)

Gateway of India on the Apollo Bunder (2,00).

Communications.

(From Revenue.)

Improvements to Khandesh-Nizam Frontier Road (1,00), Improvements to Bandra-Ghodbandar Road (81), Causeway over the Girna on Dhulia-Bhusawal Road, Parts I and II (70), Tata Jungshahi Baghar Road, Karachi Canals District (50), Extension of the Dhulia-Bhusawal Road, East Khandesh (50), Extension of the Dhulia-Bhusawal Road to Berar Frontier (50), Causeway at Rahuri (46), Metalling Dhandhuka-Dhollera Road (40), Road from Anand to Nahapa (40), Improvements to Poona-Nasik Road, Poona (40), Manmad-Chandor Road (40), High Level Causeway over the Ghatprabha on Sholapur-Hubli Road (35), High Level Causeway over the Krishna on Sholapur-Hubli Road (35), Improvements to Poona-Sholapur Road, Sections I and II (35), Road from Lakh Railway Station to Belapur Town (31), Bridging Nalas on Mahad-Nagothna Road (30), Demarcation of Provincial Roads, Nasik District (30), Road from Chalisgaon to Malegaon (30), Dadgaon-Shahada Road (30), Improvements to Sadashivgad-Kadra Road (30), Roads and drains on the land acquired for the Development of Suburb, East of Koregaon Road (27), Road from Parel to Bhiwandi (25), Road from Otur to Brahmanwada (25), Improvements to Alandi-Chakan Road (25), Improvements to Kumta-Hubli Road (25), Dips on Hatkhamba-Paladpur Road (25), Improvements to Math-Kasal Road in the Savantwadi State limits (25), Dips on Pali-Phonda Road (25), Improvements to the Poona-Nasik Road, Ahmednagar (24), Ghatghar-Shendi Road (20), Improvements to Hadapsar-Nira Bridge Road (20), Special repairs to Poona-Nasik Road, Poona (20), Improvements to Mahad-Pandharpur Road (20), Improvements to Karmala-Ahmednagar Road (20), Improvements to Poona-Nasik Road, Nasik (20), Improvements to Nandurbar-Raigad Road (20), Widening the Bombay-Agra Road (19), Improvements to Bombay-Poona Road (18), Link Road between Sholapur-Barsi and Poona-Sholapur Roads (16), Road from Mandvi to Jankwao (15), Improvements to Poona-Paud-Lonavla Road (15), Improvements to Mahad-Pandharpur Road in miles 60, 63 and 66 (15), Improvements to Jeur-Tembhurni Road (15), Improvements to Ahmednagar-Dhond Road (12), Improvements to the Road from Ganeshkhind to Pashan Tank (12), Survey and demarcation of Hadapsar-Nira Bridge Road (10), Improvements to Otur-Junnar Road (10), Malegaon-Chalisgaon Road (10), Extension of Chalisgaon-Outramghat Road to His Exalted Highness the Nizam's Territory (10), Pimpalner-Warsa Road (10), Improvements to Warsa-Borzar Road (10), Causeway over the Supari Nalla in mile 14 of Dharwar-Saundatti Road (10), Diversion of Nipani-Mahalingpur Road (10).

(From Loan Funds.)

Shaikh-Sulla Bridge, Poona (5,50), Low Level Bridge over the Godavari (73), High Level Bridge over the Darna (50), Bridge No. 7 in Mile 8-2 over Bedtti Nala on Yellapur-Sirsi Road (25), Causeway at Kolhar in the Ahmednagar District (21), Causeway over the Bhima (13).

XXXII.—Transfers from Famine Insurance Fund and 43.—Famine Relief and Insurance.

Revenue.

Nil.

Expenditure (Reserved).

		Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Expenditure	Civil	11,51	10,67	33,43	63,60
	Public Works	3,16			
	Total	14,67	10,67	33,43	63,60

150. Up to 1921-22 the expenditure on account of Famine was shown under the head *33.—Famine Relief* and was shared between Imperial and Provincial in the proportion of 3 : 1. The amount shown for the year 1920-21 represents the Provincial share.

151. Under the Reforms Scheme the Local Government is entirely responsible for expenditure on famine. Under Schedule IV to the Devolution Rules the Government of Bombay is required to provide every year in its budget 63,60 for expenditure upon relief of, and insurance against, famine. The amount may be spent upon famine relief or upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of the amount which is not so spent is to be transferred to the Famine Insurance Fund of the Province. The heads "XXXII.—Transfers from Famine Insurance Fund" and "43.—Famine Relief and Insurance" subdivided into—

A.—Famine Relief,

B.—Transfers to Famine Insurance Fund,

have accordingly been introduced in the accounts with effect from the current year under the receipt and expenditure heads respectively. The provision of 10,67 made in the current year's budget under the sub-head "43-A.—Famine Relief" being found insufficient for relief on a larger scale than was originally expected, an additional grant of 22,76 was voted by the Legislative Council in September last, and the whole amount of 33,43 is likely to be spent in the current year. Under the sub-head "43-A.—Famine Relief" a provision of 63,60 has been made in the ensuing year. This amount includes a provision of 3,00 on account of famine fodder to be transferred to the head "8.—Forest". The amount that will remain unutilized at the end of the year will be transferred to the sub-head "43-B.—Transfers to Famine Insurance Fund".

XXXIII and 45.—Superannuations.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Contributions for pensions and gratuities ..	7,68	7,15	7,84	7,92
Commuted value of pensions paid by Bombay Government on behalf of Central Government..	...	...	99	1,00
Deduct—Refunds	—3	—2	—4	—2
Total ...	7,65	7,13	8,79	8,90

Expenditure (Reserved).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Superannuation and Retired Allowances ...	41,74	47,80	45,80	47,50
Commuted value of pensions	95	1,25	1,25	1,25
Compassionate allowances	52	47	55	57
Gratuities	19	13	17	14
Covenanted Civil Service Pensions	35	52	23	23
Donations to Service Funds	12	15	16	20
Disbursements in England	...	35	1,49	5,40
Total ...	43,87	50,67	49,65	55,29

Revenue.

152. *Contributions for pensions and gratuities.*—The increase in the current year's revised and next year's budget is due to (1) revision of pay of teachers and other Local Fund officials and (2) revision of pay sanctioned for officers in the Foreign Service.

153. *Commuted value of pensions paid by Bombay Government on behalf of Central Government.*—The proposed provisions are on account of commuted value of pensions to be borne by the Central Government in respect of Provincial employees who served for some time under the Central Government.

Expenditure.

154. *Superannuation and Retired Allowances.*—The decrease in the current year's revised and next year's budget is based on the progress of actuals.

155. *Covenanted Civil Service Pensions.*—The decrease in the current year's revised and next year's budget is due to the transfer of certain pensions to England.

156. *Disbursements in England.*—The next year's provision of 5,40 is made up of 3,90 for pensions and 1,50 for commutation contingencies. The expenditure on account of pensions of officers who drew their pensions outside India was an Imperial charge before the Reforms. With effect from the current year all such pensions sanctioned on or after the 1st April 1921 which are to be paid outside India will be debited to the Local Governments by whom the officers were employed. Most of the items are non-voted.

XXXIV and 46.—Stationery and Printing.

Revenue.

	Accounts 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Stationery receipts	21	18	26	28
Sale of gazettes and other publications ...	69	45	37	37
Other press receipts	1,56	1,27	1,57	1,27
Total ...	2,46	1,90	2,20	1,92

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Stationery Office at the Presidency ...	95	60	87	67
Stationery purchased in the country ...	95	90	90	1,07
Government Presses	9,38	6,45	7,06	7,66
Printing at private presses	8	4	24	4
Stationery purchased for Provincial Stores.	12,74	10,00	11,17	14,92
Leave allowances in England ...	...	...	...	10
Total ...	24,10	17,99	20,24	24,46

Expenditure.

157. *Government Presses.*—The increase is from 6,45 to 7,66. There are increases under certain sub-heads and reductions under others, giving a nett increase of 1,21. Expenditure for some new items has also been sanctioned.

Increases and additional charges.

Sub-head.	Amount.	Remarks.
	Rs.	
(1) The Superintendent's office ...	6,377	This is mainly due to increase in pay, postage, travelling allowance, etc., charges and grant of house rent allowance to Superintendent.
(2) Government Central Press ...	34,109	This is mainly due to increase in pay of establishment, lighting and postage, etc., charges.
(3) High Court Press ...	4,156	This is due to increase mainly in establishment charges.
(4) Alienation Press, Poona ...	836	Do.
(5) Commissioner in Sind's Press ...	34,524	This is mainly due to increase in the establishment charges and postage and rents.

Expenditure—contd.

Increases and additional charges.—contd.

Sub-head.	Amount.	Remarks.
	Rs.	
(6) Advance increments to Managers of the Yeravda Prison Press and Commissioner in Sind's Press.	1,255	
(7) Revision of pay of Assistant Managers at Government Presses.	3,720	
(8) Purchase of Note paper and envelopes for the use of Members of the Legislative Council.	5,000	
(9) Printing of the Educational Department vernacular readers.	79,250	
(10) Stores ...	48,000	
Total ...	2,172,27	

Reductions in next year's expenditure.

(1)	Printing at private Presses ...	30,000	
(2)	Yeravda Prison Press ...	7,175	This is mainly due to decrease in the charges for the value of, and freight on, Europe Stores.
(3)	Lump provision for revision of salaries of staff of Government Presses.	43,100	This separate provision is not required next year as the charges have been included under additions shown above.
(4)	Establishment of 2 presses in Government Houses.	6,600	The idea of having separate Presses has been abandoned and two motor cycles have been kept at Government Houses.
(5)	Typing allowance to clerks ...	200	
(6)	Lump provision for the revision of pay of clerical establishments.	10,000	This separate provision is not required next year as the charges have been included under regular establishment charges.
	Total ...	97,075	

158. *Stationery purchased for Provincial Stores.*—This takes the place of the item stationery supplied from Central Stores as the Central Stores have been abolished. The increased provisions have been made in view of past actuals and owing to certain indents for stores in England not being complied with in the current year.

XXXV and 47,—Miscellaneous.

Revenue.

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Unclaimed deposits	...	87	...	...
Treasure trove	...	1	...	1
Sale of old stores and materials ...	8	10	9	9
Fees for Government Audits	1	8	1	1
Other fees, fines and forfeitures ...	67	15	15	15
Miscellaneous	84	51	2,81	51
Rents	10	10	10	10
Sale-proceeds of Darbar presents ...	...	1	1	1
Sale of land and houses, etc.	...	...	2,22	1
Deduct.—Refunds	—31	—8	—8	—8
Total ...	1,39	1,75	5,31	2,45
Estimated revenue from new taxation ...	...	...	...	20,00
Grand Total ...	1,39	1,75	5,31	22,45

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Rewards for proficiency in Oriental languages and allowances to Language Examination Committee	13	15	21	21
Annual stipends to holders of literary titles	...	1	...	...
Cost of books and publications ...	2	2	2	2
Donations for charitable purposes ...	80	1,00	94	1,76
Charges on account of European Vagrants	14	18	15	20
Rewards for destruction of wild animals .	2	7	7	...
Petty establishments	48	...	...	...
Special commissions of enquiry ...	8	2	10	2
Irrecoverable temporary loans written off.	68	30	26	30

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Rents, Rates and Taxes	3,19	2,87	2,87	3,28
Contributions	2,21	4,98	5,25	3,89
Miscellaneous and unforeseen charges ..	4	1,05	87	5
Miscellaneous charges for the treatment of patients at the Pasteur Institute ...	3	3	3	3
Publicity Board	19	...	9	...
Loss on specie remittances	1	...	...	...
Peace Celebrations	6	...	...	...
Losses on uninsured shipments ...	8	...	...	...
Charges in connection with the visit of Prince of Wales	...	...	9,83	...
Darbar presents and allowances to vakils	4	...	11	15
Expenditure in England	...	18	18	20
Charges for pearl fishery at Aden ...	1	...	...	...
Reserve with Finance Department ...	...	...	...	20,00
Total ...	8,21	10,86	20,98	30,11

Revenue.

159. The increase in the current year's revised and next year's budget is due to the provision for the sale-proceeds of plots of land and bungalows under the schemes for the development of the towns of Poona and Sholapur, partially counterbalanced by the absence of the provision under the minor head "Unclaimed deposits" which has been treated as "Central" under the revised classification.

Expenditure.

160. *Donations for charitable purposes.*—The increase in next year's budget is due to the provision of 75 for building grant to the Society for the Protection of Children in Western India.

161. *Rents, Rates and Taxes.*—The Budget estimate for 1922-23 includes a larger provision for payment to be made to the Bombay Municipality on account of the proposed increase in the rate of the general tax from $9\frac{1}{2}$ to 11 per cent. and the fire tax from $\frac{3}{8}$ per cent. to $\frac{1}{2}$ per cent.

162. *Contributions.*—(*a*) The increase in the current year's revised is due to the provisions of 21 for annual compensation to the North-Western Railway on account of the abolition of tolls on the Lansdowne Bridge at Sukkur and of 6 for the grant to the Karachi Municipality for the upkeep of the portion of Garden Road transferred from the Cantonment to the Municipality. (*b*) The decrease in the ensuing year's budget is due to the absence of the provision

(1,73) for grants-in-aid to District Local Boards for abolition of tolls on their roads, partially counterbalanced by the inclusion of the provisions for the following items :—

	Rs.
Grant of compensation to the North-Western Railway on account of the abolition of tolls on the Lansdowne Bridge at Sukkur	21
Grant-in-aid to the Viramgam Municipality for the construction of a Municipal Hall	25
Grant to the Board of Cinema Film Censors ...	15
	61

163. *Miscellaneous and unforeseen charges.*—The current year's budget includes a provision of Rs. 1 lakh for reserve with Finance Department. During next year it is proposed to provide Rs. 20 lakhs under a separate minor head for reserve with Finance Department to meet unforeseen expenditure under the various heads.

51.—Contributions and Assignments between the Central and Provincial Governments (Reserved).

Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
56,00	56,00	56,00

164. The provision of 56,00 represents the amount of contribution to be paid to the Central Government under No. 17 of the Devolution Rules. This is a non-voted item under section 72D (3) of the Government of India Act.

52 —Miscellaneous Adjustments between the Central and Provincial Governments.

	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Dismantling of the Malabar Fort ...	3	3	.....
Oyster-bed operations in Karachi ...	2	.....	.....
Cost of revision of clerical establishments in the Political Agencies	.....	.....	50
Total ...	5	3	50

165. The expenditure during next year represents the contribution to the Government of India for the cost of revision of clerical establishments in the Political Agencies with retrospective effect from 1st March 1920 to 28th February 1921 which will be borne by the Provincial Government, as charges in Political Agencies were debited to this Government before the Reforms.

55.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

166. The capital expenditure on Irrigation, Navigation, Embankment and Drainage works will be booked under this head, but as this head is intended to indicate the capital expenditure not charged to revenue, the amounts provided from Famine Insurance Grants or from Ordinary Revenues will be deducted in lump sums from the total provision under this head and shown under the head '16' as already stated under that head.

167. The current year's budget and revised estimates and the estimate for the ensuing year are as shown below :—

Accounts 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
2,69	13,71	8,21	84,49

168. The comparison of the revised with the budget estimate for 1921-22 shows a decrease of 5,50, which is due to large savings in the grants for Begari canal, Mahiwah, new head regulator on the Fuleli canal, Dad canal, Sukkur Barrage and Sehar canal, the last of which was not taken up owing to its unremunerative character.

169. The budget provision of 13,71 for the current year under this head was intended to meet the capital expenditure on works which were classified as *productive*. In addition, a provision of 54,44 was also made for capital expenditure on *protective* works in the Deccan under the head '16'. There was thus a total budget provision of 68,15 for capital expenditure on irrigation works in 1921-22. The budget provision of 84,49 for 1922-23 which is proposed to be provided from loans is intended to cover the capital expenditure on *all* irrigation works, whether productive, protective or unproductive, and it has therefore to be compared with the current year's budget of 68,15 mentioned above. The increase is mainly due to 7 lakhs out of 54,44 having been surrendered this year to meet unexpected famine expenditure and this leeway has now to be made good and to a demand of 5,00 for a dredger required by the Indus River Commission, and also to demands for several new works (detailed in Statement D) which are considered to be very necessary.

XLII and 59.—Bombay Development Scheme.

170. The estimates under these heads are explained in the memorandum at pages 93—122 *post*.

Debts, Deposits and Advances.

171. The following explanation is furnished in respect of the figures entered under this head :—

Receipts.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(*a*) Permanent Debt incurred for Development ...	5,00,00	...	7,90,00

172. When current year's Budget was framed it was proposed to raise a Loan of 5,00,00 in the open market. Subsequently, however, an advance was obtained from the Government of India and the transaction is shown under (*e*) Loans between Central and Provincial Governments. This accounts for the absence of figures for revised estimate of 1921-22. In the ensuing year it is proposed to raise a Loan of 7,90,00 for Development purposes.

	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(*b*) Permanent Debt incurred for other purposes ...	70,00	...	2,00,00

173. As regards absence of figure for the revised estimate of 1921-22 the same remarks apply as in the case of (*a*) above. In view of the very heavy demands with which this Government will be faced in the ensuing year, it is proposed to raise a Loan of Rs. 200 lakhs and to distribute the proceeds for capital expenditure under the following heads :—

(1)	6.—Excise	15,00
(2)	8.—Forest	10,00
(3)	33.—Public Health	6,00
(4)	41.—Civil Works	53,50
(5)	46.—Stationery and Printing	2,01
(6)	55.—Irrigation	84,49
(7)	Loans between Central and Provincial Governments (expenditure for repayment) .	29,00
	Total ...	2,00,00

		Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(*c*) Deposits and Advances—				
(1) Deposits of Sinking Funds	Development ...	9,39	9,66	9,95
	Ordinary ...	...	...	38
(2) Other Deposits		3,00,00	3,00,00	...

174. These figures are in respect of the Development Department except the figure 38 and are explained in the accompanying memorandum.

Under "21 Sinking Funds" a provision of 38 has been made for sinking fund on the loan to be raised next year for other purposes. As this amount is to be credited to the head "Deposits of Sinking Funds" a provision of 38 has been made in next year's budget.

	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(*d*) Loans and Advances by Provincial Governments—			
(1) For Development	1,20,00	1,61,07	1,14
(2) For other purposes	73,60	72,31	87,04

(1) Represents amounts deposited with the Imperial Bank of India and recovered from local bodies in repayment of the loans granted to them. As regards (2) the following statement shows the transactions of the current and ensuing years under the Provincial Advance and Loan Account. Total recoveries are estimated at 87,04.

	Budget Estimate, 1921-22.		Revised Estimate, 1921-22.		Budget Estimate, 1922-23.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to Cultivators ...	57,49	63,56	82,44	64,22	50,53	77,51
Loans for the purposes of the Co-operative Societies' Act ...	42	34	17	43	1,92	36
Loans to Gujarat Talukdars ...	79	70	29	48	23	54
Loans to Indian States and Landlords and Notabilities ...	2,73	5,40	2,53	3,68	1,12	4,96
Loans to Local Bodies on account of public works	3,15	2,60	1,50	3,12	10,74	2,61
Loans to Co-operative Housing Societies	5,00	...	5,00	...	5,00	...
Other Miscellaneous Loans ...	70	1,00	17	38	7,50	1,06
Total ...	70,28	75,60	92,10	72,31	77,04	87,04

(*e*) Loans between Central and Provincial Governments—	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(1) For Development	...	2,90,00	1,90,00
(2) For other purposes	3,28,23	12,17,97	.....

175. (1) The Government of India promised a total advance of 5,70,00 in the current year, out of which it is proposed to take 2,90,00 for Development and 90,00 for other purposes during this year; the remaining 1,90,00 will be drawn next year. These advances are to be repaid at the convenience of this Government. The Loan requirements of the ensuing year for Development purposes are 9,80,00. Out of this amount 7,90,00 mentioned at (*a*) are proposed to be raised from the public and the remaining 1,90,00 are to be taken from the Government of India as stated above.

(2) The figure 12,17,97 is explained as follows. The amounts taken over from the Government of India are estimated as shown below :—

Balance of Provincial Advance and Loan Account ...		3,21,06
Capital expenditure on Productive and Protective Irrigation Works		8,16,91
	Total ...	11,37,97
Deduct—		
On account of repayment of the first instalment ...		10,00
		11,27,97
Add—		
Loan for other purposes...		90,00
		12,17,97

The amount of 90 lakhs is finally disposed of as follows :—

2,87	... ...	"8, Forests."
1,00	... ...	"27, Ports and Pilotage."
3,50	... ...	"33, Public Health."
8,21	... ...	"55, Irrigation."
74,42	... ...	Provincial Advance and Loan Account.
Total 90,00		

176. As stated under (*b*) above it was at first proposed to raise a Loan of 70,00 during the current year for general purposes. Subsequently, however, an advance of 90,00 was obtained from the Government of India. The excess of 20,00 over the budget figures is due to the increased demands for Takavi advances owing to the agricultural situation.

Disbursements.

(*a*) Loans and Advances by Provincial Governments—	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(1) For Development	6,55,00	4,00,00	6,62,00
(2) For other purposes	70,28	92,10	77,04

177. Item (1) is explained in the accompanying memorandum. The amount of 77,04 shown in item (2) represents Loans to be advanced up to 31st March 1923 under the Provincial Advance and Loan Account.

(*b*) Loans between Central and Provincial Governments—	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Loans between Central and Provincial Governments.	10,00	.. ...	29,00

178. Under No. 23 of the Devolution Rules any money which on the first day of April 1921 was owing to the Governor General in Council on account of advances made from the Provincial Loan Account is to be treated as an advance to the Local Government from the Revenues of India and the Local Government has to pay to the Governor General in Council in each year an instalment in repayment of the principal amount of the advance. The Government of India have directed that the repayment of the balance of the Provincial Advance and Loan Account should not appear as a transaction in the Budget for 1921-22. The amount of 10,00 was paid to the Government of India by deduction from the opening balance for 1921-22 and has therefore been omitted from the current year's revised estimate. A provision of 29,00 is made for the payment of the instalment due next year under the orders of the Government of India.

	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
(*c*) Deposits of Sinking Funds for Development.	.....	9,65	9,90
(*d*) Miscellaneous Government Account ...	.....	11,37,97	.....

179. The figure 11,37,97 is on account of the estimated figure for the balance of the Provincial Advance and Loan Account on 1st April 1921 and the capital expenditure on productive and protective irrigation works up to 1st April 1921.

MEMORANDUM EXPLANATORY OF THE FIGURES UNDER MAJOR HEADS OF REVENUE AND EXPENDITURE.

XLII and 59, Bombay Development Scheme.

Revenue.

	Budget estimate, 1921-22.	Revised estimate, 1921-22.	Budget estimate, 1922-23.
Revenue	42,00	42,00	89,93

Expenditure (Reserved).

	Budget estimate, 1921-22.	Revised estimate, 1921-22.	Budget estimate, 1922-23.
Expenditure	2,50,58	3,35,58	3,39,50

With a view to undertaking development work in Bombay City and the areas immediately adjoining it a Directorate of Development was established in 1920 as a Department of Government. The scope of the Directorate's work includes *inter alia* (*a*) the carrying out of the Back Bay Reclamation Scheme and the Scheme for housing the poorer classes; (*b*) the collection of information regarding, and, if necessary, the organisation of the supply of, building materials in Bombay City and the Bombay Suburban Division; and (*c*) all questions relating to development works and schemes, public works, supply of water and electricity, and communications in the Bombay Suburban Division.

As the transactions of the Development Department are distributed over several heads, they are shown in a complete form in the tables below.

Revenue.

	Budget estimate, 1921-22.	Revised estimate, 1921-22.	Budget estimate, 1922-23.
(i) Opening balance	8,77	-4,74	23,07
(ii) Interest on loans granted to local bodies ...	49,23	49,23	60,55
(iii) Receipts under XLII, Bombay Development Scheme:—			
(1) Sales of land	25,00	25,00	70,00
(2) Sales of water	...	...	95
(3) Rents of properties including chawls ...	...	...	1,88
(4) Cotton cess	17,00	17,00	17,00
(5) Miscellaneous	...	...	10
(iv) Sinking Fund deposits	9,39	9,66*	9,95
(v) Permanent debt incurred	5,00,00	(*a*) 2,90,00	(*b*) 7,90,00
(vi) Deposits and Advances	3,00,00	(*c*) 3,00,00	(*a*) 1,90,00
(vii) Loans and Advances by Provincial Government.	1,20,00	(*d*) 1,61,07	(*e*) 1,14
Total ...	10,29,39	8,47,22	11,64,64

* The increase is due to the accrual of interest on sinking fund deposits of 9,39.

(*a*) The advances to be received from the Government of India amounting to Rs. 480 lakhs are distributed between the current year and the next as under:—
Current year ... ... Rs. 290 lakhs.
Next year ... ... Rs. 190 lakhs.

(*b*) The loan proposed to be raised from the public next year is Rs. 790 lakhs.

(*c*) Treasury bills.

(*d*) Includes deposits with the Bank (1,60,00) and anticipated repayments of loans by local bodies (1,07).

(*e*) Anticipated repayments of loans by local bodies.

Expenditure.

	Budget estimate, 1921-22.	Revised estimate, 1921-22.	Budget estimate, 1922-23.
19, Interest on ordinary debt	69,53	69,53	93,17
21, Sinking Fund	9,39	9,39	9,39
Sinking Fund Deposits	...	9,65	9,90
59—Bombay Development Scheme	2,50,58	3,35,58	3,39,50
Loans and Advances by Provincial Government ...	((a)6,55,00	4,00,00	6,62,00
Closing balance	44,89	23,07	50,68
Total ...	10,29,39	8,47,22	11,64,64

(a) This includes a sum of Rs. 130 lakhs estimated to be on deposit with the Bank at the end of the year, and, with the Rs. 525 lakhs proposed to be advanced to local bodies, makes up the sum of Rs. 655 lakhs shown under "Loans and Advances" in the current year's Budget.

Interest on the receipt side comprises interest receivable from local bodies on loans advanced to them, and during the current year interest on deposits with the Bank of Bombay and the interest on investments in Government of India Treasury Bills. It also includes recoveries from local bodies of their share of brokerage, advertisement charges and miscellaneous expenses of raising the loans and also their share of income tax. The receipts from cotton cess will be the amounts realized under Act No. XX of 1920. The permanent debt comprises the loan of 4,80,00 to be borrowed from the Government of India between now and next borrowing season, partly during the current and partly during next financial year, and the loan of 7,90,00 proposed to be raised in the ensuing year from the public. The investments out of the 1920 loan in Government of India Treasury Bills (3,00,00) and deposits in the Bank of Bombay have been or will be realized this year.

On the expenditure side, the amount shown against interest includes in addition to the interest on loans payable to the public and income-tax payable to the Government of India, advertisement charges, brokerage, floating charges of the Presidency Banks and charges on account of printing of skeleton forms of Government Promissory Notes to be issued in connection with the Development Loan. *59, Bombay Development Scheme* includes salaries of officers and establishments, work charges (including cost of acquiring land) and other miscellaneous expenditure of the Department. Sinking Fund is referred to under the head 21, *Sinking Funds* above. The details of the "Loans and Advances" in the current and ensuing years are shown below :—

	Revised estimate, 1921-22.	Budget estimate, 1922-23.
Loans to—		
(i) Bombay Improvement Trust	1,40,00	2,32,00
(ii) Bombay Port Trust	1,60,00	2,40,00
(iii) Municipality	1,00,00	1,90,00
Total ...	4,00,00	6,62,00

NOTE ON BUDGET FIGURES AFFECTING THE BOMBAY DEVELOPMENT SCHEME.

Revised Estimates for 1921-22.

Income.

	Budget.	Revised.
Opening balance	8,77	−4,74

The expenditure last year fell short of the estimate, mainly because the payments in England on account of plant for the Back Bay Scheme were less than was anticipated and at the beginning of the year Rs. 160 lakhs were on deposit with the Imperial Bank of India as against Rs. 120 lakhs originally estimated. The *minus* balance in cash (—4,74) shown under "opening balance" was due to the adjustment of home charges in the accounts for 1920-21 after the close of that financial year.

The deposits referred to, and the Rs. 300 lakhs invested last year in special treasury bills issued by the Government of India have now all been realised.

	Budget.	Revised.
Receipts from cotton cess	17,00	17,00
Receipts from sales of land	25,00	25,00
These figures remain unchanged.		
Permanent debt incurred	5,00,00	2,90,00

When the current year's budget was framed it was intended to raise a public loan in 1921 of Rs. 500 lakhs. It was subsequently decided that this should not be done, but that the Government of India should advance Rs. 480 lakhs, as required, for development purposes between the autumn of 1921 and the borrowing season of 1922. It is anticipated that these advances will begin to be drawn upon in January 1922, that Rs. 290 lakhs will be required before the 31st March 1922, and that the remainder Rs. 190 lakhs will be drawn during the early part of next financial year.

Expenditure.

	Budget.	Revised.
Interest payable	69,53	69,53
These figures remain unchanged.		

	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.
Sinking Fund Deposits		9,65

It is proposed to invest the amount of 9,39 set aside in 1921-22 on account of Sinking Fund *plus* the interest accruing thereon in Government Securities.

	Budget.	Revised.
Expenditure under "59—Bombay Development Scheme"...	2,50,58	3,35,58

An additional grant of Rs. 85 lakhs was voted by the Legislative Council in October 1921.

	Budget.	Revised.
Loans and Advances	6,55,00	4,00,00

The loans to local bodies originally contemplated and those now regarded as required during the current financial year are as under :—

	Budget. Lakhs.	Revised. Lakhs.
Bombay Improvement Trust	225	140
Bombay Port Trust	200	160
Bombay Municipality	100	100
	525	400

The difference between Rs. 525 lakhs originally proposed to be advanced to the local bodies and the sum of Rs. 655 lakhs shown under 'Loans and Advances' in the original budget for the current year represented Rs. 130 lakhs

which it was estimated would be on deposit with the Bank at the end of the year. Under the arrangement subsequently made with the Government of India explained under "Permanent debt incurred" there will be no deposits with the Bank on 31st March 1922, and part of the capital requirements of the period August 1921 to August 1922 will be met by advances obtained from the Government of India in the early part of 1922-23, instead of by borrowing from the public in the autumn of 1921.

Estimates for 1922-23.

	Revised, 1921-22.	Budget, 1922-23.
Interest	49,23	60,55

The difference between the figure under "Revised for 1921-22" and the figure under "Budget for 1922-23" is owing to interest on further loans made and to be made to local bodies up to the borrowing season of 1922.

Receipts under XLII, Bombay Development Scheme, viz. :—

	Revised, 1921-22.	Budget, 1922-23.
Cotton cess	... 17,00	17,00
Rents from properties ...	... ...	1,88
Sales of land	... 25,00	70,00
Sales of water	... ...	95
Miscellaneous	... ...	10
		89,93

Details of estimated receipts for next year are given separately.*

Permanent Debt incurred	... { 7,90,00 / 1,90,00

As explained above, of the total advance of Rs. 480 lakhs to be made by the Government of India, Rs. 190 lakhs are proposed to be drawn next year. In addition, it is proposed to raise a loan of Rs. 790 lakhs from the public in 1922.

Expenditure.

	Revised, 1921-22.	Budget, 1922-23.
Interest payable	... 69,53	93,11

Provision has been made for interest at 6½ per cent. inclusive of income tax on sums to be advanced by the Government of India, in addition to interest on the 1920 loan.

	Revised, 1921-22.	Budget, 1922-23.
Expenditure under "59—Bombay Development Scheme."	3,35,58	3,39,50

Details of the proposed expenditure are given separately†.

These contain entries regarding two schemes not referred to in the notes submitted to the Legislative Council when an additional grant of Rs. 85 lakhs was voted in October last. These are:—

(i) *B. 8, Murzban Road.*—It is proposed to sell the site of the existing Public Works Department store in Murzban Road, after providing a new temporary store on the Kennedy Sea Face at an estimated cost of Rs. 1½ lakhs, and provision has been made for this expenditure. A permanent store is proposed to be constructed later on the Back Bay Reclamation near the present and future Government buildings.

It is anticipated that a much larger sum will be realised from the sale of the present site (a sum of Rs. 20 lakhs is shown under Receipts) than the Rs. 3⅛ to 4 lakhs which represents the estimated cost of the temporary and new permanent stores.

(ii) *S. 5, Malavni.*—Government own 448 acres and 15 gunthas of land in Malavni village which were marked out many years ago for ultimate development of a seaside suburb. The first step to be taken in

* See Appendix A.

† See Appendices B to G.

regard to the development of this area is to provide access to it by remaking the road from Malad to Marve. The sum of 1 lakh shown under this minor head is intended to meet part of the cost of remaking this road, the remainder being provided by reappropriation during the current year. The improved road will also be useful in connection with the supply of building materials, including stone from the Government quarries at Kharodi.

A separate Press Note has been circulated giving details of the East Colaba scheme, under which an expenditure of 13,00 is proposed.

	Revised, 1921-22.	Budget, 1922-23.
Sinking Fund	9,39	9,39

One per cent. of the loan raised in the market in 1920 is again provided as a sinking fund. No sinking fund provision is proposed on the temporary advances to be received from the Government of India.

Loans and Advances.—Provision is made for a loan of Rs. 50 lakhs to the Bombay Municipality before the borrowing season of 1922, and in addition for the following loans :—

	Lakhs of Rs.
Bombay Improvement Trust	232
Bombay Port Trust	240
Bombay Municipality	140
	612

Summary of "Development" Budget for 1922-1923.

(In thousands of rupees.)

Opening balance	...	23,07	Loans to local bodies— C.I.T.—2,32,00 ... B.M.C.—1,90,00 ... B.P.T.—2,40,00 ...		6,62,00
New Loan (in addition to loan to pay off advances from Government of India).		7,90,00	19, Interest	... ...	93,17
Advances from Government of India.		1,90,00	21, Sinking Fund	...	9,39
XVI Interest	...	60,55	Sinking Fund Deposits	...	9,90
XLII Bombay Development Scheme Receipts.		89,93	59 Bombay Development Scheme Expenditure.		3,39,50
Sinking Fund deposits	...	9,95	Balance	... ...	50,68
Loans and Advances by Provincial Government.		1,14			
		11,64,64			11,64,64

"59, Bombay Development Scheme."

Summary of budget under heads A, C, D and E.

(In thousands of rupees.)

A.—Works and Acquisition.

B. 1, Back Bay Reclamation ...	...	Works ...	36,03	56,84
		Repairs and maintenance .	29	
		Tools and Plant.	20,52	
B. 2, Housing (Naigaum)	..	Works ...	16,00	16,61
		Repairs ...	61	
B. 3, Housing (DeLisle Road) ...	...	Works ...	...	12,00
B. 4, East Kolaba ...	...	Works ...	...	13,00
B. 5, Housing (Worli) ...	...	Land ...	15,00	43,00
		Works ...	28,00	
B. 6, Clare Road ...	...	Works ...	..	50
B. 7, Hornby Rood ...	...	Works ...	38½	40
		Maintenance .	1½	
B. 8, Murzban Road ...	...	Works ...	...	1,50
S. 1, Kurla-Kirol ...	...	Land ...	4,65	5,15
		Works ...	50	
S. 2, Trombay North-East ...	...	Land ...	9,00	12,00
		Works ...	3,00	
S. 3, Trombay North-West ...	...	Land ...	5,00	10,00
		Works ...	5,00	
S. 4, Trombay West . .	...	Land ...	...	3,00
S. 5, Malavni	...	Works	...	1,00
S. 7, Khar	...	Land ...	2,90	3,90
		Works ...	1,00	
S. 8, Bandra (Chapel Road) ..	...	Works ...	50	50
S. 12, Bandra Ghodbundar Road	...	Land ...	50	1,90
		Works ...	1,25	
		Repairs ..	15	
S. 13, South Salsette Main Drainage	...	Land ...	50	5,05
		Works ...	4,55	
S. 14, Mogra	...	...	...	1
S. 15, Ambarnath	...	Land ...	4,50	35,31
		Works ...	30,80	
		Repairs ...	1	
S. 16, Shahar	...	Land ...	13,00	18,00
		Works ...	5,00	
S. 17, Central Salsette Railway	...	Land ...	1,95	20,31
		Works ...	18,35	
		Repairs ...	1	
S. 18, Kirol North	...	...	...	1
S. 19, Salsette Water Supply ...	...	Works ...	5,45	5,81
		Maintenance...	36	
S. 20, Khopoli	...	...	...	1

G. 1, Quarters and Offices—			
(*a*) Head Office repairs	11	8,11	8,11
(*b*) Original works	8,00		
G. 2, Miscellaneous Works—			
(*a*) Bombay and Salsette Divisions—			
(i) Original works	2,50		
(ii) Repairs	22	2,74	...
(iii) Rates and taxes, miscellaneous acquired properties ...	2		
(*b*) Materials Division—			
(i) Sidings	2,00	3,00	...
(ii) Miscellaneous	1,00		
(*c*) Reserve with Director	...	1,50	...
(*d*) Acquisition of land for industrial housing outside existing schemes	...	5,00	12,24
C.—Tools and Plant for Development divisions			
(*a*) Bombay Salsette	7,76		
(*b*) Materials	17,84	25,64	25,64
(*c*) Bombay Suburban Survey	4		
D.—Grants and advances to local authorities		...	2,00
E.—Suspense		...	...
		Total ...	3,13,80

English expenditure included in above.

Rs. 15=£1.

	Rs.
Under B.I.B.B. £130,031	19,50,465

Tools and Plant.

Under B. 2, 3, 5	Making up S.E.1's 450 ...	1,00,000
Under S.19		3,50,000
Under C (*a*)		4,50,000
Under C (*b*)		4,30,000
	Total ...	32,80,465

APPENDIX A.

Details of XLII receipts.

(In thousands of rupees.)

(1) Sales of land ...	B 8 Murazban Road	20,00	
	S 1 Kurla Kirol	10,00	
	S 2 Trombay, North-East ...	10,00	
	S 3 Trombay, North-West ...	10,00	
	S 7 Khar	7,50	
	S 8 Chapel Road	1,50	
	S 15 Ambernath	7,50	
	S 16 Shahar	3,50	
		70,00	70,00
(2) Sales of water			95
(3) Rents of properties (including chawls)			1,88
(4) Cotton cess			17,00
(5) Miscellaneous			10
			89,93

APPENDIX B.

"59—Bombay Development Scheme."

DEVELOPMENT DEPARTMENT.

Abstract Budget Estimate for 1922-23.

Minor Heads.	Budget Estimate, 1921-22.	Budget Estimate, for 1922-23.
RESERVED.		Rs.
A.—*Works and Acquisitions.*—		
(*a*) (i) Bombay City Schemes—		
Works... In progress		92,02,580
Works... Not commenced ...		15,38,500
(ii) Bombay City Schemes— Tools and Plant for Back Bay Scheme		20,52,215
(iii) Bombay City Schemes— Acquisitions		15,00,000
(iv) Bombay City Schemes— Repairs and Maintenance ...		91,215
(*b*) (i) Suburban Schemes—		
Works... In progress	Lump provision of Rs. 2,40,00,000.	54,76,090
Works... Not commenced ...		21,67,000
(ii) Suburban Schemes— Acquisitions		45,00,000
(iii) Suburban Schemes— Repairs and Maintenance ...		53,205
(*c*) (i) General—		
Works... In progress		2,50,000
Works... Not commenced including 150,000 reserved with the Director of Development.		12,50,000
(ii) General—Repairs and Maintenance ...		34,700
(iii) General—Acquisitions		5,00,000
B.—Establishments	Lump Rs. 10,58,000.	25,70,000
C.—Tools and Plant for Development Divisions—		
(*a*) Bombay and Salsette Division... ...	.....	7,76,000
(*b*) Materials Division and Suburban Survey ...	.....	17,88,400
D.—Grants and Advances to Local Authorities ...	.....	2,00,000
E.—Suspense	.....	
Grand total, 3,39,49,905		or 3,39,50,000 in round figure.
Voted ...		3,35,28,600
Non-Voted ...		4,21,400

APPENDIX C.

Abstract of the charges to be incurred by the Development Department in England and in India during the year 1922-23.

—	A.—Works and acquisitions.	B.—Establishments.	C.—Tools and Plant.	D.—Grants and advances to local authorities.	E.—Suspense.
	Rs.	Rs.	Rs.	Rs.	Rs.
In England ...	24,00,465	35,850	8,80,000	.....	.....
In India ...	2,62,15,040	25,34,150	16,84,400	2,00,000	.....

	Rs.
Total expenditure in England ...	33,16,315
Total expenditure in India ...	3,06,33,590
Grand Total ...	3,39,49,905
or in round figures ...	3,39,50,000

APPENDIX

MAJOR HEAD. 59.—BOMBAY DEV

MINOR HEAD. A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Bombay Schemes.				
B.—1, Back Bay Reclamation *Works.*	Quarry Section ...	Kandivli ...	1	Power House and Workshop ...
			2	Cranes and Derricks ...
			3	Locomotives and Shunting ...
			4	Sidings and Quarry Tracks ...
			5	Working Quarry ...
			6	Maintenance of Rolling Stock ...
			7	Water Supply ...
			8	Sanitation ...
			9	Hospital Running Expenses ...
			10	Working Crushing Plant ...
	Marine Lines Section.	Marine Lines ...	11	Yard including railway, road, etc. ...
			12	Water Supply ...
			13	Running Maintaining plant ...
			14	Gantry Construction 3,000 feet ...
			15	Mass concrete Wall ...
			16	Rubble Mound tipping ...
			17	Laying pitching stone ...
	Colaba Section ...	Colaba	18	Yard including railway ...
			19	Water Supply ...
			20	Running and maintaining plant ...
			21	Gntray Construction, 3,000 feet ...
			22	Mass concrete Wall ...
			23	Rubble Mound tipping ...
				Carried over ...

D.

ELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1922-23.

Amount of sanctioned Estimate.	Outlay.		Grant, 1922-23.			Item No.	Remarks and References.
	Actual to end of 1920-21.	Probable during 1921-22 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	1,12,110	...	...	1	
...	...	...	1,03,890	...	...	2	
...	...	...	40,980	...	...	3	
...	...	...	27,200	...	...	4	
...	...	...	7,42,140	...	...	5	
...	...	...	45,360	...	...	6	
...	...	...	13,500	...	...	7	
...	...	...	17,400	...	...	8	
...	...	...	4,000	...	...	9	
...	...	...	30,000	...	11,36,580	10	
..	...	...	37,300	...	...	11	
...	...	...	5,000	...	...	12	
...	...	...	1,38,100	...	...	13	
...	...	...	3,65,000	...	...	14	
...	...	...	5,60,000	...	...	15	
...	...	...	27,000	...	...	16	
...	...	...	14,000	...	11,46,400	17	
...	...	...	50,000	...	...	18	
...	...	...	5,000	...	...	19	
...	...	...	1,50,000	...	...	20	
...	...	...	5,13,600	...	...	21	
...	...	...	5,60,000	...	...	22	
...	...	...	27,000	...	...	23	
...	...	...	...	...	...	...	

APPENDIX

59.—BOMBAY DEV

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Bombay Schemes—contd.				
				Brought over ...
B.—1, Back Bay Reclamation *Works—concld.*	Colaba ...		24	Laying pitching stone ...
Tools and Plant ...			25	4 Locomotives ...
			26	2 Pile Driving Plants ...
			27	1 two-ton Crane 25' radius ...
			28	2 ten-ton Cranes 25' radius ...
			29	1 Block Setting Crane ...
			30	2 No. 3 Bernards Grabs ...
			31	2 Bogie Trucks ...
			32	2 Five-ton Cranes, 26' radius ...
			33	1 Twenty-ton Crane 25' radius ...
			34	4 Drills with tripods and 2 horses
			35	Unforeseen ...
			36	120 side tipping wagons 20 tons capacity.
B.—2, Housing (Naigaum) *Works.*	Bombay Housing District No. I.		37	Constructing reinforced cement concrete chawls at Naigaum.
B.—3, Housing (Delisle Road) *Works.*			38	Constructing reinforced cement concrete chawls at Delisle Road.
B.—4, East Colaba, *Works* ...	Colaba Section ...		39	Constructing wall in connection with the East Colaba Scheme.
B.—5, Housing (Worlee) *Works.*	Bombay Housing District No. II.		40	Constructing reinforced cement concrete chawls at Worlee.
Acquisition			41	Acquisition of lands at Worlee from the City Improvement Trust.
B.—6, Clare Road, *Works* ...	Presidency District.		42	Erecting a male work house to replace the existing one at Clare Road.
				Carried over ...

D.

ELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1922-1923.

Amount of sanctioned Estimate.	Outlay.		Grant, 1922-23.			Item No.	Remarks and References.	
	Actual to end of 1920-21.	Probable during 1921-22 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.			
6	7	8	9	10	11	12	13	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.
...	...	...	14,000	...	13,19,600	24		
...	...	...	...	...	2,53,600	25	Includes English charges	2,44,800
...	...	...	...	...	83,275	26	,, ,,	81,675
...	...	...	...	...	21,500	27	,, ,,	21,000
...	...	...	...	...	1,21,200	28	,, ,,	1,20,000
...	...	...	...	...	1,52,825	29	,, ,,	1,44,825
...	...	...	...	...	7,970	30	,, ,,	7,920
...	...	...	...	...	33,885	31	,, ,,	32,985
...	...	...	...	...	84,135	32	,, ,,	82,035
...	...	...	...	...	84,000	33	,, ,,	82,500
...	...	...	...	...	10,915	34	,, ,,	10,815
...	...	...	...	...	50,000	35		
...	...	...	...	...	11,48,910	36	Includes English charges 11,21,910 B-1, Tools & Plant, total Rs. 20,52,215 B-1. Grand Total Rs. 56,54,795	
24,15,850	...	10,00,000	16,00,000	...	*16,00,000	37	Estimate for 19 Chawls sanctioned in G. O., D. D., No. S. B.—1652, dated 21st April 1921. *Out of this Rs. 30,000 are for expenditure in England.	
...	...	2,53,000	12,00,000	...	†12,00,000	38	†Out of this Rs. 20,000 are for expenditure in England.	
...	...	...	...	13,00,000	13,00,000	39		
...	...	5,00,000	23,00,000	...	‡28,00,000	40	‡Out of this Rs. 50,000 are for expenditure in England.	
...	...	...	...	...	15,00,000	41		
...	...	50,000	...	50,000	50,000	42		
...	...	...	...	...	...			

APPENDIX

59.—BOMBAY DEV

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Bombay Schemes—contd.				Brought over ...
B.—7, Hornby Road, *Works* ..	Bombay Housing District No. I.		43	Alterations to the Indo-British Institute Site.
B.—8, Murzban Road, *Works* .	Do.		44	Construction of a new temporary store for the P. W. Deptt.
Suburban Schemes.				
S.—1, Kurla-Kirol, *Works* ...	Kurla Trombay District.	Kurla-Kirol ...	45	Construction of roads ...
Acquisition	Do.	Do. ...	46	Do. ...
S.—2, Trombay North East, *Works.*		Man-Khurd ...	47	Construction of roads and earth filling.
Acquisition			48	Do.
S.—3, Trombay North West, *Works.*	Kurla Trombay District.	Chembur ...	49	Construction of roads ...
Acquisition			5	...
S.—4, Trombay West, *Acquisition.*			51	...
S.—5, Malavni, *Works*	Andheri District ...	Shahar ...	52	Malavni Development Scheme, Remetalling Malad Marva Road
S.—7, Khar, *Works* ...	Do. ...	Khar ...	53	Construction of roads ...
Acquisition	Do. ...	Do. ...	54	...
S.—8, Bandra (Chapel Road), *Works.*	Do. ...	Bandra ...	55	Construction of roads
S.—12, Bandra Ghodbunder Road, *Works.*	Do. ...	Do. ...	56	Widening to 100′ the existing 70′ road from Mahim Causeway to Ghodbunder Road, Mile 0/4 and widening the portion of Ghodbunder Road from Mile 0/4 to 0/5.
		Andheri ...	57	Widening bridge No. 28 on Ghodbunder Road.
Acquisition			58	Widening of the section between the Causeway and Turner Road.
S.—13, South Salsette Main Drainage, *Works.*	Kurla Trombay District.	Shahar ...	59	Drainage in Central Salsette Area.
				Carried over ...

D.

ELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I,

sition in the Development Department for the year 1922-23.

Amount of sanctioned Estimate.	Outlay.		Grant, 1922-1923.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1920-21.	Probable during 1921-22 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	38,500	38,500	43	
...	...	...	...	1,50,000	1,50,000	44	Bombay Schemes Total Rs. 1,42,93,295.
...	...	1,00,000	50,000	...	50,000	45	Rs. 1,50,000 approximate.
...	...	4,35,000	...	...	4,65,000	46	
...	...	2,00,000	3,00,000	...	3,00,000	47	Rs. 5,00,000 approximate.
...	...	4,25,000	...	...	9,00,000	48	
...	...	1,50,000	5,00,000	...	5,00,000	49	Rs. 13,00,000 approximate.
...	...	2,50,000	...	...	5,00,000	50	
...	...	...	...	...	3,00,000	51	As there is no detailed information about the Port Trust Dock plans, no estimates of works can be given.
...	...	1,18,000	1,00,000	...	1,00,000	52	
...	...	1,00,000	1,00,000	...	1,00,000	53	Rs. 2,00,000, approximate.
...	...	9,00,000	...	...	2,90,000	54	
...	...	...	...	50,000	50,000	55	
...	...	...	...	1,00,000	1,00,000	56	
...	...	...	...	25,000	25,000	57	
...	...	...	...	...	50,000	58	S-12 total Rs. 1,75,000.
...	...	...	...	1,00,000	1,00,000	59	

APPENDIX

59.—BOMBAY DEV

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Suburban Schemes—contd.				Brought over ...
S.—13, South Salsette Main Drainage *Works*.	Kurla Trombay District.	Shahar ...	60	Drainage of Suburban Scheme Nos. 1, 2 and 3.
	Suburban Sanitary District.	Salsette ...	61	Surveys in connection with South Salsette Drainage.
	Do.	Kurla-Trombay...	62	Surveys in connection with drainage in Suburban Schemes Nos. 1, 2 and 3.
	Do.	Bandra ...	63	Surveys in connection with Bandra Surface Drainage.
		Kurla ...	64	Surveys in connection with Kurla Town Drainage.
Acquisition ...	...	...	65	...
S.—14, Mogra	Andheri District ...	Mogra ...	66	Development of plots into building sites.
S.—15, Ambarnath, *Works*...	Ambarnath District.	Ambarnath ...	67	Execution of temporary water supply installation including dam and weir.
Do. ...	Do.	Do. ...	68	Working expenses for temporary water supply installation.
Do. ...	Do.	Do. ...	69	Roads and accesses ...
Do. ...	Do.	Do. ...	70	Engineering Staff quarters ...
Do. ...	Do.	Do. ...	71	Pumps ...
Do. ...	Do.	Do. ...	72	Pumping Station and tank and protection wall.
Do. ...	Do.	Do. ...	73	Quarters for pumping station ...
Do. ...	Do.	Do. ...	74	Barrage and Wevi ...
Do. ...	Do.	Do. ...	75	Collecting well and connections ...
Do. ...	Do.	Do. ...	76	Approach work and pitching ...
Do. ...	Do.	Do. ...	77	Filtration ...
Do. ...	Do.	Do. ...	78	Masonry for filtration ...
				Carried over ...

D.

ELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1922-1923.

Amount of sanctioned Estimate.	Outlay.		Grant, 1922-1923.			Item No.	Remarks and References.	
	Actual to end of 1920-1921.	Probable during 1921-1922 (Revised Esimate).	Works in Progress.	Works not commenced.	Total.			
6	7	8	9	10	11	12	13	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
...	...	...	...	3,00,000	3,00,000	60		
...	...	...	...	25,000	25,000	61		
...	...	...	...	20,000	20,000	62		
...	...	...	...	5,000	5,000	63		
...	...	...	...	5,000	5,000	64		
...	...	...	...	...	50,000	65	S-13 total Rs. 5,05,000.	
...	...	...	...	1,000	1,000	66		
								Rs.
...	...	1,40,000	40,000	...	40,000	67	Probable estimate	1,80,000
...	...	...	20,000	...	20,000	68	,, ,,	20,000
...	...	70,000	1,30,000	...	1,30,000	69	,, ,,	2,00,000
...	...	30,000	45,000	...	45,000	70	,, ,,	75,000
...	...	59,000	52,090	...	52,090	71	,, ,,	1,11,090
...	...	70,000	1,80,000	...	1,80,000	72	,, ,,	2,50,000
...	...	...	...	24,000	24,000	73	,, ,,	24,000
...	...	3,00,000	3,13,000	...	3,13,000	74	,, ,,	6,13,000
...	...	20,000	20,000	...	20,000	75	,, ,,	40,000
...	...	25,000	50,000	...	50,000	76	,, ,,	75,000
...	...	...	...	2,25,000	2,25,000	77	,, ,,	2,25,000
...	...	60,000	65,000	...	65,000	78	,, ,,	1,25,000

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
Suburban Schemes—contd.				Brought over ...
S.—15, Ambarnath, *Works*—contd.	Ambarnath District.	Ambarnath ...	79	Quarters for filtration ...
Do. ...	Do.	Do. ...	80	Laying ...
Do. ...	Do.	Do. ...	81	Reservoirs ...
Do. ...	Do.	Do. ...	82	Quarters for reservoirs ...
Do. ...	Do.	Do. ...	83	Delivery main from reservoirs to ends of Area (including laying).
Do. ...	Do.	Do. ...	84	Main drainage storm water ...
Do. ...	Do.	Do. ...	85	Sewage System and farm ...
Do. ...	Do.	Do. ...	86	Lands for Sewage System and far m
Do. ...	Do.	Do. ...	87	Water bore for European quarters in hill, S. W. of Ambarnath, engines pump.
Do. ...	Do.	Do. ...	88	Road to reservoir ...
Do. ...	Do.	Do. ...	89	Power station if power generated by Development Directorate for whole area.
Acquisition ...			90	.....
S.—16, Shahar, *Works* ...	Andheri ...	Shahar ...	91	Construction of roads ...
Acquisition ...	Do. ...	Do. ...	92	.....
S.—17, Central Salsette Railway Scheme.	Kurla District ...	Chembur to Jogeshwari Road.	93	4′ 8½″ gauge line built for double track from Chembur to Andheri and single track Chakala to Jogeshwari Road. Including permanent way for single line, construction, locos. and tipping wagons.
Acquisition ...			94	.....
S.—18, Kirol, North ...	Kurla Trombay District.	Kirol ...	95	Development of plots into building sites.
				Carried over ...

D.

ELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1922-23.

Amount of sanctioned Estimate.	Outlay.		Grant, 1922-1923.			Item No.	Remarks and References.	
	Actual to end of 1920-1921.	Probable during 1921-1922 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.			
6	7	8	9	10	11	12	13	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.
...	...	...	...	24,000	24,000	79	Probable estimate	24,000
...	...	...	...	65,000	65,000	80	,, ,,	65,000
...	...	1,25,000	2,50,000	...	2,50,000	81	,, ,,	3,75,000
...	...	...	8,000	...	8,000	82	,, ,,	8,000
..	...	3,02,000	3,48,000	...	3,48,000	83	,, ,,	6,50,000
...	...	3,00,000	5,50,000	...	5,50,000	84	,, ,,	8,50,000
...	...	...	...	2,00,000	2,00,000	85	,, ,,	2,00,000
...	...	...	20,000	...	20,000	86	,, ,,	20,000
...	...	...	...	16,000	16,000	87	,, ,,	16,000
...	...	...	...	35,000	35,000	88	,, ,,	35,000
...	...	...	...	4,00,000	4,00,000	89	,, ,,	4,00,000
...	...	1,00,000	...	...	4,50,000	90	S.—15, total Rs. 35,30,090.	
...	...	1,50,000	5,00,000	...	5,00,000	91		
...	...	...	...	...	13,00,000	92		
...	...	18,78,000	18,35,000	...	18,35,000	93	Total probable estimate Rs. 47,25,000.	
...	...	...	...	...	1,95,000	94		
...	...	...	...	1,000	1,000	95		
...	...	...	...	...	...	...		

APPENDIX

59.—BOMBAY DEV

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and acqui

Sub-division of Expenditure.	Executive District.	Locality.	Item No.	Projects and Works and Land Acquisition.
1	2	3	4	5
				Brought over ...
Suburban Schemes—continued.				
S.—19, Salsette Water Supply. *Works.*	Suburban Sanitary District.	Salsette ...	96	Surveys in connection with Salsette Water Supply.
	Do. ...	Kirol, Trombay .	97	Surveys in connection with Water Supply to Suburban Schemes Nos. 1, 2 and 3.
	Andheri District ...	Shahar ...	98	Water Supply to Central Salsette area.
	Kurla Trombay District.	.....	99	Water Supply to Suburban Schemes Nos. 1, 2 and 3.
S.—20, Khopoli Water Scheme. *Works.*	.....	Khopoli ...	100	Khopoli Water Scheme ...
General.				
G.—1, Quarters, Bombay and Salsette.	Bombay Housing District No. I.	Bombay ...	101	Quarters for the Development staff including subordinates.
	Bombay Housing District No. II.	.....	102	Quarters for the Development staff. Director's bungalow.
	Andheri District ...	.....	103	Constructing a Central Office for the Superintending Engineer, No. 2 Project Division, and his staff at Andheri.
	Do. ...	Do. ...	104	Constructing bungalows for the Superintending Engineer, No. 2 Project Division, and his staff.
	Kurla Trombay District.	Chembur ...	105	Bungalow for officers ...
	Do. ...	Do. ...	106	Quarters for office staff and subordinates.
G.—2, *Miscellaneous Works*—(*a*) Bombay and Salsette Division.			107	Proposed approach Road between Bombay and Trombay village (Kolwada Borla Road).
		Kurla ...	108	Proposed Road connecting Kolwada Borla Road to Sion Trombay Road at mile 1 from Sewri.
		Borla ...	109	Proposed widening of Sion Trombay Road between Borla and Devnar.
		Kirol ...	110	Proposed Road between Chembur or Kirol to Agra Road (*via*), Suburban Schemes Nos. 1 and 18.
				Carried over ...

D.

ELOPMENT SCHEME.

ACQUISITIONS—*continued.*

OF BOMBAY.

I.

sition in the Development Department for the year 1922-23.

Amount of sanctioned Estimate.	Outlay.		Grant in 1922-23.			Item No.	Remarks and References.
	Actual to end of 1920-21.	Probable during 1921-22 (Revised Estimate).	Works in Progress.	Works not Commenced.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
..	...	...	...	...	...		
...	...	...	...	25,000	25,000	96	
...	...	...	...	20,000	20,000	97	
...	...	...	...	2,00,000	2,00,000*	98	*Out of this Rs. 1,50,000 are for expenditure in England.
...	..	...	...	3,00,000	3,00,000†	99	†Out of this Rs. 2,00,000 are for expenditure in England.
							S.—19, total Rs. 5,45,000
...	..	...	...	1,000	1,000	100	Suburban Schemes Total = Rs. 1,21,43,090.
...	...	...	...	2,50,000	2,50,000	101	
...	...	...	...	1,50,000	1,50,000	102	
...	...	25,000	25,000	...	25,000	103	
...	...	...	...	2,50,000	2,50,000	104	
...	...	50,000	50,000	...	50,000	105	
...	...	25,000	75,000	...	75,000	106	G.—1, Total = Rs. 8,00,000.
...	...	50,000	50,000	...	50,000	107	
...	...	...	...	30,000	30,000	108	
...	...	...	...	30,000	30,000	109	
...	...	...	...	75,000	75,000	110	
...	...	...	...	...	...		

APPENDIX

59.—BOMBAY DEV

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure. 1	Executive District. 2	Locality. 3	Item No. 4	Projects and Works. or acquisitions. 5
G.—2 MISCELLANEOUS—*contd.*				
Works—				Brought forward ...
(*a*) Bombay and Salsette Division—*contd.*	Kurla-Trombay District.	Kurla ...	111	Constructing diversion of Sion-Trombay Road through Kurla Town.
	Do. ...	Ghatkopar ...	112	Removing lime burners kilns from Kurla to Ghatkopar.
(*b*) Materials Division ...	.....	Materials District	113	Provision for sidings at various points.
	.....	Do. ...	114	Miscellaneous ...
(*c*) Reserve with Director	.....	.....	115	Reserve with the Director of Development for petty works.
(*d*) Acquisition ...	.....	.....	116	Acquisition of land for industrial housing outside the existing development schemes.
				Grand Total ...

Acquisition Total

Tools and Plant for B.—1

* Out of this the total expenditure

D—*continued.*

ELOPMENT—*continued.*

ACQUISITION—*continued.*

OF BOMBAY—*continued.*

I—*continued.*

sition in the Bombay Development Department for the year 1922-23—continued.

Amount of sanctioned Estimate.	Outlay.		Grant, 1922-1923.			Item No.	Remarks and References.
	Actual to end of 1920-21.	Probable during 1921-22. (Revised Estimate).	Works in progress.	Works not commenced.	Total.		
6	7	8.	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	...		
...	...	...	...	15,000	15,000	111	
...	...	50,000	50,000	...	50,000	112	
...	...	...	...	2,00,000	2,00,000	113	
...	...	...	...	1,00,000	1,00,000	114	
...	...	...	...	1,50,000	1,50,000	115	
...	...	...	...	...	5,00,000	116	G—2, Total = Rs. 12,00,000
...	...	...	1,49,28,670	49,55,500	2,84,36,385		

= 65,00,000

= 20,52,215

in England is Rs. 24,00,465.

APPENDIX E.

MAJOR HEAD "59, BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD "A—WORKS AND ACQUISITIONS."

Part II.

Detail of Budget Estimate for Repairs and Maintenance for 1922-1923.

Sub-division of expenditure.	Budget Estimate, 1921-22.		Budget Estimate, 1922-23.	
	Amount.	Total.	Amount.	Total.
Bombay Schemes.	Rs.	Rs.	Rs.	Rs.
1. B1, Back Bay Reclamation ...	...	...	29,215	91,215
2. B2, Housing (Naigam) ...	...	...	60,500	
3. B7, Hornby Road ...	200	200	1,500	
Suburban Schemes.				
4. S12, Bandra Ghodbunder Road ...	9,300	9,300	15,000	53,205
5. S15, Ambernath ...	...	...	1,005	
6. S17, Central Salsette Railway ...	...	...	1,200	
7. S19, Salsette Water Supply ...	...	...	36,000	
General.				
8. G1, Quarters, Offices, etc., in Bombay and Salsette.	...	...	10,700	34,700
9. G2, Miscellaneous ...	...	...	24,000	
Grand Total ...	...	...	...	1,79,120

APPENDIX F.

MAJOR HEAD "59, BOMBAY DEVELOPMENT SCHEME."

SUB-HEAD "B—ESTABLISHMENTS."

Numbers.	Particulars.	Actuals, 1920-1921.	Budget Estimate, 1921-1922.	Budget Estimate, 1922-1923.	Remarks.
	Salaries.			Rs.	
1	Director of Development (6,000) ...			*72,000*	Items in italics are non-voted items.
1	Deputy Director of Development, Secretary to Government, Development Department, and Commissioner, Bombay Suburban Division (3,000).			*36,000*	
1	Consulting Town Planner ...			**7,500*	* *£ 500 or Rs. 7,500 @ Rs. 15 a £.*
1	Secretary to the Directorate (2,000) ...			24,000	
1	Assistant Secretary to Government, Development Department (650 for 9 months and 700 for 3 months).			7,950	
1	Chief Engineer, Reclamation (3,700) ...			*44,400*	
2	Deputy Chief Engineer, Reclamation (2,000) ...			*48,000*	
1	Deputy Chief Engineer, Reclamation (2,000) ...			24,000	
1	Personal Assistant to Chief Engineer, Reclamation (1,200).			14,400	
3	Superintending Engineers (2,000) ...			72,000	
1	Superintending Engineer (2,000) ...			*24,000*	
12	Executive Engineers ... (6 on 1,300 ; 1 on 1,200 ; 3 on 1,100*; 1 on 1,200 for 7 months and 1,300 for 5 months ; and one on 1,300 for 8 months and 1,400 for 4 months).			1,62,500	* One on Rs. 1,100 not yet sanctioned.
23	Assistant Engineers ...			1,47,000	
1	Marine Surveyor, Reclamation (600) ...			7,200	
1	Mechanical Engineer, Quarry (750) ...			*9,000*	
1	Quarry Master (750) ...			*9,000*	
1	Land Manager (2,250 for 8 months and 2,500 for four months).			28,000	
2	Assistant Land Managers (one on 640 for 9 months and 680 for 3 months and one* on 350).			12,000	*Not yet sanctioned.
1	Superintendent, Bombay Suburban Survey (1,500).			18,000	
1	Assistant Superintendent, Bombay Suburban Survey (800 for 6 months and 850 for six months).			9,900	
1	Land Acquisition Officer (1,500) ...			18,000	
1	Assistant Land Acquisition Officer (800) ...			9,600	
1	Personal Assistant to the Land Acquisition Officer (500).			6,000	
1	Collector, Bombay Suburban District, and Salsette Development Officer (1,450 for 8 months and 1,550 for 4 months).			*17,800*	
1	Personal Assistant to Salsette Development Officer (500 for 9 months and 550 for 3 months *plus* 100 duty allowance).			7,350	

Lump provision of Rs. 3,60,690 was made on account of the salary of the gazetted officers.

APPENDIX F—*continued.*

MAJOR HEAD "59, BOMBAY DEVELOPMENT SCHEME"—*continued.*

SUB-HEAD "B—ESTABLISHMENTS"—*continued.*

Numbers.	Particulars.	Actuals, 1920-1921.	Budget estimate, 1921-1922.	Budget Estimate, 1922-1923.	Remarks.
	Salaries—continued.			Rs.	
4	Assistant Development Officers (1 on 700 and 3 on 600).			30,000	
1	Chitnis to the Collector, Bombay Suburban District (310 for 10 months and 330 for 2 months).			3,760	
1	Mamlatdar, South Salsette (200) ...			2,400	
1	District Inspector* of Land Records (285) ...			3,420	*Not yet sanctioned.
	Total ...			8,75,180	
	Voted ...			6,07,480	
	Non-voted ...			*2,67,700*	
12	Superintendents and Assistant Superintendents, Development Department, Secretariat.			28,610	
197	Head clerks, notice clerks, general clerks, store clerks, probationer clerks, clerks and typists, telephone operator.			2,37,562	
22	Accountants, account clerks and cashiers ...			37,280	
13	Sub-Engineers ...			47,640	
34	Supervisors ...			94,060	
67	Head Surveyors, Senior Surveyors, Junior Surveyors and Surveyors.			99,277	
90	Head Draftsmen, Draftsmen and Tracers ...			1,06,142	
65	Sub-Overseers ...			1,08,200	
2	Computors ...			2,640	
13	Store-keepers and Assistant Store-keepers ...			27,060	
7	Circle Inspectors ...			6,876	
5	Time-keepers and Assistant Time-keepers ...			9,432	
11	Foremen ...			30,480	
4	P. W. Inspectors ...			12,240	
2	Weighmen ...			5,640	
2	Medical Officers and Compounder ...			2,640	
1	Sanitary Overseer ...			1,920	
1	Blasting Jamadar ...			900	
496	Menial Staff:—Naiks, Peons, tyndals, khalasis, watchmen, hospital ward boys, cook and liftman.			1,43,966	
	Increments to staff and unforeseen demands for additional staff owing to increase of work.			42,000	
	Total ...			10,44,585	

Lump provision of Rs. 3,60,690 was made on account of the salary of the gazetted officers.

APPENDIX F.—concluded.

MAJOR HEAD—"59, BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD—"B—ESTABLISHMENTS."

Numbers.	Particulars.	Actuals, 1920-1921.	Budget Estimate, 1921-1922.	Budget Estimate, 1922-23.	Remarks.
	Allowances and Commissions.			Rs.	
1	Travelling and fixed conveyance allowances including tentage			1,65,383	
2	Local allowances			3,789	
3	Duty allowance			6,000	
4	House-rent			7,500	
5	*Leave allowances.*—Privilege leave allowances on account of officers who are likely to be on leave in England and who will draw their allowances from the "Home Treasury" in London ...			*35,850	*Non-voted 32,100 Voted 3,750
6	*Commission.*—The commission to be paid to Messrs. Meik and Buchanan, Consulting Engineer, Back Bay Reclamation Scheme, is payable quarterly in rupees in Bombay at 2 per cent. of the total expenditure on Back Bay Reclamation Scheme. This amounts to Rs. 1,21,534 as shown below :— Expenditure in England Rs. 19,50,465 at Rs. 15 to the £ *plus* expenditure in India Rs. 41,26,265 = 60,76,730 ; 2 per cent. = 1,21,534.				
	Total Expenditure ...			*1,21,534*	Non-voted
	Total ...			3,40,056	
	Voted ...			1,86,422	
	Non-voted ...			*1,53,634*	
1	Rents, Rates and Taxes			43,500	
2	Country stationery and petty Bazar purchases ...			17,400	
3	Postal, telegraph and money order commission charges			14,600	
4	Carriage of parcels, treasure and other Government property			6,000	
5	Hot and cold weather charges			700	
6	Supplying drinking water and dusting offices ...			1,200	
7	Law charges			20,200	
8	Donations for passing examinations in native languages			Nil.	
9	Medical and Hospital charges			200	
10	Books and periodicals			4,600	
11	Printing, Binding and Advertising			32,200	
12	Purchase and repairs of office furniture (offices of Direction and Accounts only)			15,600	
13	Purchase and repairs of tents (offices of Direction)			2,500	
14	Stationery and forms supplied to the offices of Development Directorate by the Yeravda Prison Press and Stationery Department ...			1,00,000	
15	Telephones			3,300	
16	Liveries and warm clothing			3,000	
17	Miscellaneous			20,200	
	Add lump provision for offices not yet formed ...			25,000	
	Total ...			3,10,200	

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX G.

MAJOR HEAD "59, BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD "C—TOOLS AND PLANT."

Detail of the Budget Estimate of Tools and Plant under Provincial Civil Works for the year 1922-23.

Item No.	Description of articles.	Total, 1921-22.	English charges. Total 1922-23.	Indian charges. Total 1922-23.
(a)	*Project Division, Nos. 1 and 2.*	Rs.	£	Rs.
1	Bombay Housing District No. 1, Tools and Plant ...	1,25,000	10,000	50,000
2	Do. do. No. 2	50,000	13,333⅓	1,00,000
3	Andheri District, Tools and Plant, scientific instruments and drawing materials, office furniture and repairs and carriage of tools	3,25,000	3,333⅓	61,000
4	Kurla-Trombay District, Tools and Plant	2,25,000	3,333⅓	50,000
5	Suburban Sanitary District, scientific instruments and drawing materials, office furniture	25,000	.....	65,000
		7,50,000	£ 30,000 or Rs. 4,50,000 at Rs. 15 = £	3,26,000
(b)	*Project Division No. 4.*	Rs.	£	Rs.
6	Crushing Plant	...	23,333⅓	
7	Plant for screening and loading shingle	...	2,000	
8	Wood working plant	...	3,333⅓	
8a	Broad gauge wagons	...	.....	12,25,000
9	Small tools, etc.	...	.....	13,000
10	Indian charges on Plant ordered from England at 20 per cent.	...	.....	86,000
11	Miscellaneous	...	.....	30,000
	Total ...	...	£ 28,666⅔ or Rs. 4,30,000 at Rs 15 = £.	13,54,000
	Bombay Suburban Survey.	Rs.	£	Rs.
12	Purchase of mathematical instruments and counting tools	...	.....	4,400
		....	.....	4,400
	Grand Total ...	...	Rs. 8,80,000	16,84,400

or Rs. 25,64,400 in all.

STATEMENT D.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE REQUIRED TO BE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1922-23.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reserved).	Rs.	Rs.	Rs.	Rs.	
1	Entertainment of one clerk in the office of the Mamlatdar, South Salsette, Bombay Suburban District.	330	...	330	960	On the formation of the new Bombay Suburban Collectorate, the old Bandra Mahal was separated from the Thana District and included in the new Collectorate. An addition of 38 villages in the Kurla Patti was made to the Mahal. As the villages are important and growing, a good deal of extra clerical work is thrown on the Mamlatdar's office. The existing establishment being inadequate to cope with this work, the Collector asked for the entertainment of two clerks on Rs. $30-\frac{5}{2}-80$ per mensem each. It is, however, proposed to sanction one clerk for the present.
2	Entertainment in the year 1922-23 of three probationers on Rs. 70 per mensem each for the Upper Branch of the Revenue Service in the Southern Division.	2,520	...	2,520	2,520	In the year 1919 Government approved the proposal of the Commissioner, Southern Division, for the appointment every year of three probationers for the Upper Branch of the Revenue Service in the Southern Division. The provision made by the Commissioner in the current year's budget was disallowed under misapprehension.
3	Increase in the rent of the offices of the City Survey and the Prantij Prant, Ahmedabad.	110	...	110	120	The present rent of the building is Rs. 80 per mensem *plus* municipal taxes. The owner now demands an increase of Rs. 45 per mensem. But it has been decided to give an increase of Rs. 20 per mensem *plus* municipal taxes. Half the extra cost is debitable to "24, Administration of Justice". The charge for 11 months of the remaining extra cost which is debitable to Land Revenue is shown in this entry.

4	Tent and furniture for the use of the office of the Eastern Prant at Kalyan, Thana.	...	1,750	1,750	...	In February 1921 a grant of Rs. 1,750 was already sanctioned for the purpose but it was not availed of. It is therefore proposed to make a provision for the amount in the next year's estimates.
5	Purchase of a bicycle for the peons of the City Deputy Collector, Karachi.	...	200	200	...	The necessity for a bicycle arises from the fact that at Karachi the offices are located at a great distance from one another and the peons going on business take very long time to return.
6	Purchase of three new pattern medicine chests for the Assistant Collector in charge of S. D., Thana, the District Inspector, Land Records, and the Mahalkari of Mokhada, Thana District.	...	120	120	...	The Assistant Collector in charge Southern Division, Thana, has no medicine chest at present, and the other two officers have old pattern ones. The Civil Surgeon, Thana, has urged the advisability of replacing all old pattern chests by new pattern ones, which are more useful and easy to use, as they contain tabloid drugs. All the three officers mentioned above require chests to carry on tour.
7	Office furniture required by the Collector of Ahmednagar.	...	5,000	5,000	...	The necessity for office furniture has been brought several times to the notice of Government. All the offices in the district are badly equipped and the expenditure required cannot be postponed any longer.
8	Purchase of furniture for the offices situated in the Ahmedabad District.	...	705	705	...	The details of the sum of Rs. 705 are roughly as follows :—

	Rs.
(*i*) Honorary First Class Magistrate's office ...	251
(*ii*) North Daskroi Mamlatdar's office ...	200
(*iii*) Office of the Assistant Deputy Collector, Viramgam.	100
(*iv*) Collector's office ...	150
	701

No. (*i*) was formerly supplied with articles of furniture by the Municipality which has now taken them back. The demands for other offices are due to the necessity of supplying additional chairs for pleaders, etc., and of accommodating records which have accumulated.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
9	Purchase of furniture for the Taluka and Mahal offices in the Thana District.	...	2,000	2,000	...	Hitherto the furniture belonging to the Taluka Local Board offices was freely used in all the Taluka and Mahal offices, but since the appointment of non-official Presidents for these Boards, the Local Board offices have been housed in hired buildings, and consequently all the Local Board furniture has been taken away from the Taluka and Mahal offices. New furniture for these offices is therefore necessary.
10	Maintenance of Parabs in Government offices in the Ahmedabad District.	1,056	...	1,056	1,056	In the Ahmedabad District arrangements for the supply of drinking water at Taluka offices were formerly made by the District Local Board and the cost on this account was borne by the Board. This arrangement was also convenient for the people of the villages in the taluka visiting the Mamlatdar's kacheri for various purposes. The District Local Board have resolved to stop the arrangement from the next financial year and the Collector has been asked to make his own arrangement for the supply of drinking water in the Taluka and Mahal offices in the district. It is therefore proposed to employ full-time watermen for Taluka and Mahal offices in Ahmedabad.
11	Additional provision for map mounting required by the Superintendent, Land Records, Sind.	500	...	500	500	Provision of this additional amount is necessitated by the rise in prices of cloth and other articles required for map mounting, it being difficult to provide maps to several officers within the sanctioned grant of Rs. 2,500.

12	Continuance of the temporary appointment of special Land Acquisition Officer, Poona, and an establishment for him.	...	10,500	10,500	...	The appointment of a trained valuer from the Consulting Surveyor's Department to the position of special Land Acquisition Officer has already been sanctioned. The continuance of the post is justified by the fact that acquisition cases have been dealt with most expeditiously to the satisfaction of the public. Details of the establishment are as follows:—

	Per mensem. Rs
Special Land Acquisition Officer, pay (Rs. 440 p.m.), Duty Allowance (Rs. 88 p.m.), conveyance allowance (Rs. 40 p.m.)	568
1 Clerk	75
1 Typist	50
1 Surveyor	70
2 peons at Rs. 16 each	32
	795
Total cost for 12 months	9,540
Contingencies	960
	10,500

13	Entertainment of temporary establishment of 10 Register writers in the Head Record Office, Hyderabad.	...	3,520	3,520	...	As revision settlements have been sanctioned land registers have to be prepared. As it is very undesirable that the work should linger on in the Head Record Office the following extra establishment is proposed for eleven months:—

	Rs.
2 Supervisors at Rs. 40 per mensem each ...	80
8 Register writers at Rs. 30 per mensem each.	240
	320

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, *Land Revenue (Reserved)*—contd.	Rs.	Rs.	Rs.	Rs.	
14	Entertainment of two additional measurers on Rs. 35—5/2—70 each in the District Survey Office, Satara.	770	...	770	1,680	The entertainment of two additional measurers is necessary in view of the maintenance of pot-hissa work of which there is no probability of falling off for some years to come. These men are not only to measure new pot-hissa work but also to do Government measurement work of the villages where they are sent. The cost will be covered by the revenue earned from the fees for work done for private parties.
15	Entertainment of a temporary establishment for bringing the forest settlement records of Kanara into agreement with the survey records.	...	550	550	...	This establishment is necessary for the tallying of the forest records with the District Survey Office records and correction of village maps consequent on betta assignments.
16	Revision of pay of the establishment under the Superintendent of City Survey and Land Records, Bombay.	3,350	...	3,350	3,350	This establishment was in receipt of pre-war rates of pay. The revision of pay has been recently sanctioned. It is proposed to introduce the revised pay with effect from 1st March 1921, extra cost for the year 1921-22 being met by reappropriation.
17	Entertainment of a peon for the City Survey Office, Shikarpur, at Rs. 16 per mensem.	192	...	192	192	No peon has been sanctioned for the City Survey Office, Shikarpur. As there were about 2,000 notices to be served a temporary peon has been appointed for two months. But a permanent peon is required as the Surveyor's Khalashis are already overworked and the Mukhtiarkar's establishment cannot attend to the work.

18	Entertainment of additional temporary establishment under the Forest Settlement Officer, Kanara, for Betta work	...	4,776	4,776	...

In his report for the year ending 30th June 1921, the Forest Settlement Officer, Kanara, reported that the number of measurers was not sufficient and that extra staff would be required and better type of men would have to be recruited from the Survey Field Party. Another surveyor, who was also a classer, was required to be in charge of the measurers. The charge is calculated as follows:—

		Rs.
1 Surveyor and classer on Rs. 70 and permanent travelling allowance 22 for 12 months.	70 × 12	840
	22 × 12	264
		1,104
2 Measurers on Rs. 50 each; permanent travelling allowance at Rs. 15 for 12 months.	50 × 12 × 2	1,200
	15 × 12 × 2	360
		1,560
4 Peons on Rs. 14 each with permanent travelling allowance at Rs. 5 for 12 months.	14 × 4 × 12	672
	5 × 4 × 12	240
		912
Contingency at Rs. 100 × 12 ...		1,200
Total ...		4,776

A special Mahalkari is also required to work under the Forest Settlement Officer. The charge on his account is provided for under "22, General Administration."

Serial No.	Description of items.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reservea)—contd.	Rs.	Rs.	Rs.	Rs.	
19	Bad climate allowance to Shanbogs in the Supa Petha of the Kanara District.	144	...	144	144	The grant of a bad climate allowance to four Shanbogs of certain parts of the Supa Mahal at Rs. 3 per mensem each has been sanctioned administratively to compensate for the bad climate of those parts. Such allowances are granted to subordinates of other Departments.
20	Revision of pay of shetsanadis paid in cash in Belgaum, Bijapur and Dharwar Districts.	10,356	...	10,356	10,356	Owing to increased cost of living due to rise in the prices of necessaries the shetsanadis find it hard to make a livelihood and are reluctant to remain in service. Some have actually left their posts preferring to work as labourers where higher wages are offered. It is proposed to increase their remuneration with a minimum monthly rate of Rs. 6. The following three rates are recommended:— (*a*) for ordinary villages ... Rs. 6 (*b*) for Taluka and Mahal stations ... ... 8 (*c*) for important towns like Dharwar, Hubli, Bijapur, Bagalkot and Ilkal. 9 The total number of shetsanadis paid in cash is as follows:— Bijapur ... ... No. 77 Dharwar ... ... 333 Belgaum 22 432

					17 posts will be reduced in the Bijapur District in places where the pay is proposed to be raised to Rs. 9. The additional monthly cost comes to Rs. 863 as shown below :— Rs. Bijapur ... ... 110 Dharwar ... ... 683 Belgaum 70 863
21	Purchase of survey equipment and dead stock articles for the City Survey Office, Garhi Yasin, in the Sukkur District.	...	500	500	...	City Survey establishment for Garhi Yasin has already been entertained under the orders of Government. The provision of Rs. 500 for the purchase of survey equipment and dead stock articles for the office is necessary.
22	Amount payable to the Inamdar of Kavthale (taluka Pandharpur), Sholapur district, to make up the difference between the present rate and the rate sanctioned by the Settlement introduced in the village.	...	1,618	1,618	...	The amount is required to make good the loss incurred by the inamdar in fixing the survey rate in his village at Rs. 1-6-0 instead of Rs. 1-12-0. The charge is temporary.
23	Purchase of chests and cloth for mounting and preserving the printed city survey sheets, Poona.	...	725	725	...	The expenditure is necessary for the preservation of City Survey Sheets. Unless the maps are mounted on cloth the sheets are likely to be torn. The chests are required for the deposit of the printed city survey sheets.
24	Purchase of tin cylinders for the office of the Superintendent, Land Records, Sind.	...	1,000	1,000	...	The cylinders are required for keeping printed copies of maps. Experience has shown that the use thereof is indispensable for the preservation of maps.
25	Rent for the portion of the Development Department building to be occupied by the City Survey Records, Bombay.	5,496	...	5,496	5,496	The Records for the City Survey Office will be removed to the Development Department building from the Town Hall. That Department will have to be paid the rent for the portion of the building occupied and the rent is expected to be Rs. 458 per mensem.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	5, Land Revenue (Reserved)—concld.	Rs.	Rs.	Rs.	Rs.	
26	Temporary appointment of an Assistant to the Consulting Surveyor to Government.	...	10,200	10,200	...	The Consulting Surveyor requires an additional Assistant in order to be able to open a branch office in Karachi to deal particularly with Karachi and Sind town planning and valuation work. He was authorised to advertise widely for a suitable candidate to be employed temporarily for two years on a salary of Rs. 1,000 per mensem with a conveyance allowance of Rs. 100 a month. This item was approved by the Legislative Council last year. Provision has been made in the current year's budget, but the post has not yet been filled up. The applications received by the Consulting Surveyor have been submitted to Government with his recommendations. The case is at present under the consideration of Government, who have decided to reduce the salary of the post to Rs. 750 per mensem with a conveyance allowance of Rs. 100 a month.
		24,824	43,164	67,988	26,374	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	6, Excise (Transferred).	Rs.	Rs.	Rs.	Rs.	
27	Petty construction and repairs	...	3,210	3,210	...	The amount is required for the following objects :— Rs. *(a)* Special repairs to the temporary quarters of the three Assistant Inspectors of Excise in Mahikantha Agency leased area ... ... 1,200 *(b)* Construction of peons' quarters at Dhadgaon ... ... 800 *(c)* Ordinary repairs to buildings ... 1,210 Total ... 3,210 The quarters for the three Assistant Inspectors in Mahikantha constructed departmentally in 1916 are now in a dilapidated condition and require urgent repairs. The roof and walls of the existing peons' quarters at Dhadgaon are broken and unsound.
28	Excess over the usual provision made by the Accountant General for the grant of compensation to Native States for the lease of their hemp drugs revenue.	35,856	1,24,441	1,60,297	35,856	Leases of the revenue from hemp drugs of certain Native States expired on 31st March 1921 and have been renewed for two years. The annual compensation for the quinquennial period which terminated on 31st March 1921 was Rs. 69,937. The annual compensation for the period of renewal as based on the average annual realizations for the three years ending 31st March 1921 comes to Rs. 1,05,793. This amount has been fixed as the annual provisional compensation for the renewed period from 1st April 1921. The extra

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	6, Excise (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
						annual liability thus comes to Rs. 35,856. In addition to this excess over the next year's provision of Rs. 69,937, it is necessary to provide the following amounts in the ensuing year's estimates :—
						Rs.
						Difference between the amount (Rs. 1,05,793) payable for the current year and the provision (Rs. 69,937) made in the Budget 35,856
						Difference between the revenue actually realised by Government from the lease arrangement during the fourth and fifth years of the expired period of the lease and the amount provisionally paid to the States at the rate of Rs. 69,937 per annum 88,585
						1,24,441
29	Purchase of the Acetone Factory, Nasik, for use as a country spirit distillery.	...	15,00,000	15,00,000	...	Government had decided on the construction of a distillery at Saunsari near Deolali. The distillery was intended to serve the areas which obtained their supplies of country spirit from the Uran distilleries before their closure from 1st April 1918. The greater part of these areas, *viz.*, the Town and Island of Bombay, the Kolaba District and part of the Thana District, is at present supplied with country spirit

Total ..	35,856	16,27,651	16,63,507	35,856

departmentally. The cost of the building at Saunsari was estimated at Rs. 12,00,000 and that of the plant at about Rs. 6,00,000. Before appreciable progress could be made with the project it transpired that the Government of India were contemplating the disposal of the Acetone Factory. Negotiations were therefore opened for the taking over of the factory for use as a distillery. If they fructify, a fully equipped distillery will be available. It is capable of manufacturing 20,00,000 proof gallons of spirit and it will thus be possible to close most of the existing distilleries, *viz.*, those at Dhulia, Mundhwa, Surat and Wadia. The Surat distillery is in a very unsatisfactory condition, and in any case must be abandoned before long. The purchase of the Acetone Factory will save the money on a new distillery which will otherwise have to be built to replace that at Surat. It is calculated that spirit can be manufactured at the Acetone Factory at a cost of Re. 1-0-0 per proof gallon against the existing contract supply rates varying from Re. 1-13-0 to Re. 1-15-9. This saving in the cost of manufacture will cover the whole expenditure on the purchase of the factory in a few years. It is proposed to meet the expenditure out of loan funds.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred).	Rs.	Rs.	Rs.	Rs.	
	Surat—Dangs—					
30	Felling, converting and extracting materials from 2,000 acres of main fellings at Rs. 180 per acre.	...	1,80,000	1,80,000	...	The total estimated expenditure on items 1 and 2 is Rs. 3,60,000 and Rs. 60,000 respectively; but the expenditure is to be distributed over two years. Schemes are under consideration for exploiting the forests in the Dangs and the Peint Taluka of the Nasik District by mechanical means with a view to developing the forest revenues. The Consulting Engineer has not yet submitted his report but it is expected shortly. The following is a list of machinery and works necessary to commence with. In the absence of the report it is only possible to give the following rough estimate :—
	West Nasik—Peint—					Rs.
31	Felling, converting and extracting materials from 400 acres at Rs. 150 per acre.	...	30,000	30,000	...	Logging equipment consisting of block pulleys and winding drums, with wire ropes for skidding logs out of nallas. The material for this work is mainly American ... ... 39,000 Railways (2 feet gauge—Extension of the Kala-Amba Line from Jherria to Pimpri—10 miles at Rs. 17,000 per mile) ... ... 1,70,000 Rail for 7 miles (the whole length being 17 miles) ... ... 63,000 *Rolling stock*— Locomotives Trucks ... ... 35,000 Buildings ... ... 45,000 ... ... 3,000 To this must be added the cost of labour, carting, cutting, etc., over 2,400 acres.

32	Temporary Establishment for 9 months for a second departmental Saw-mill in the Dangs— Rs. Per mensem. 1 Foreman on L. A. Rs. 100—150 + 20 ... 120 1 Driver on Rs. 40 + 10 ... 50 5 Benchmen on Rs. 30 + 10 ... 200 2 Saw-Sharpeners on Rs. 30 + 10 ... 80 1 Carpenter on Rs. 35—5—50 + 10 ... 45 1 Smith on Rs. 35—5—50 + 10 ... 45 1 Clerk on Rs. 40 + 10 ... 50 590	5,310	...	5,310	6,030	The sawing plant is being purchased this year and this establishment is required to work it next year.
33	Establishment for fellings— *Dangs.* For 5 months. Rs. 4 Felling Rangers, 2 on Rs. 100 and 2 on Rs. 150, *plus* Rs. 30 T. A. and Rs. 20 L. A. ... ... 700 10 Felling Foresters on Rs. 40 average, T. A. Rs. 15 and Rs. 10 L. A. ... 650 1,350	6,750	...	6,750	6,750	Required in connection with item No. 30.
34	*Peint.* For 5 months. Rs. 2 Felling rangers on Rs. 100 and Rs. 125 + T.A. Rs. 30 and Rs. 15 L. A. ... 315 6 Foresters on Rs. 40 average, T. A. Rs. 15 and Rs. 5 L. A. 360 675	3,375	...	3,375	3,375	Required in connection with item No. 31.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	8, Forest (Transferred)—contd.					
35	Purchase of a saw-mill and accessories for the Central Dangs.	...	25,000	25,000	...	These saw mills are required in connection with the schemes referred to in items 30 and 31.
36	Purchase of a saw-mill and accessories for Peint ...					
37	Surat—Ahwa-Borkhal Road—3 miles ...	...	5,000	5,000	...	This work is in progress and Rs. 5,000 are required to complete it.
38	Jharia-Bhawandagad Road—8 miles	...	15,500	15,500	...	This road was laid out 30 years ago and requires to be reconstructed as nothing has been done since. It is the main road out to the rail head and is required for facilitating the exploitation of forests.
39	Galkund-Borkhal Road (part)—5 miles	...	5,000	5,000	...	This road is required to complete connection between Ahwa and Galkund, the exit, *via* Kanchanghat for Nasik. The total estimate is Rs. 7,500 for 9 miles.
40	Mahal-Pimpri through Kot Jungle...	...	15,500	15,500	...	The total provisional estimate is Rs. 32,000 and it is proposed to spend Rs. 15,500 in 1922-23. This road is next to No. 38 the most urgent Dang road as the first concentrated felling area will be the Kot Jungle.

41	Pimpri-Kalibel Road (section Pimpri-Sarwar—2 miles).	...	3,000	3,000	...	Required for the main central block of reserves between Purna and Kapri valleys.
42	Ahwa-Bhawandagad Road (part)—4 miles ...	...	6,000	6,000	...	To connect with No. 38 and make through communication between Dang headquarters and railway. It will also tap heavy teak forest. Total 8 miles. Total estimate Rs. 14,000.
43	Dagurnia-Sakalpatal Road—4½ miles ...	... ...	2,000	2,000	...	Feeder road to saw mills.
44	Chikli-Malegaon Road (part)—3 miles ...	... ...	5,000	5,000	...	The remaining part of the two miles through road from Thana to Chapghat on Nasik boundary. Total 6 miles. Total estimate Rs. 10,000.
45	Mahal-Bardipada Road—2½ miles ...	... ...	3,000	3,000	...	The most expensive and difficult portion of this road in North Dangs has been completed and the lower part has to be joined up.
	West Nasik—					
46	Usrapada-Udhwa Road (part) ...	... ...	20,000	20,000	...	This road and Nos. 47 to 52 below are in connection with the scheme for developing the Forests. The Usrapada-Udhwa Road is the main outlet from Peint to Sanjan on the coast—24 miles. All the material from half of Peint will go along this road. The total estimated expenditure is Rs. 96,000.
47	Goldari-Usrapada Road (part) ...	... ...	6,000	6,000	...	To connect the forest with the above road—8 miles. Total estimate Rs. 20,000.
48	Nanashi-Golshi Road (part) ...	... ...	5,000	5,000	...	This is an unconstructed section lying between two metalled roads and the want of it prevents extraction of material from North Peint—9 miles. Estimated cost Rs. 25,000.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
49	Peint-Harsul (part) Road—Special improvement ...	...	5,000	5,000	...	The road though metalled is impassable to timber carts and has to be bridged and gradient reduced—20 miles. Total estimated cost Rs. 10,000.
50	Peint-Ambe via Mohopada (part) Road	...	4,000	4,000	...	To be made as a fair weather road. At present there is no connection between North and South Peint—12 miles. Total estimated cost Rs. 18,000.
51	Chaukara-Gandole (part) Road	...	4,000	4,000	...	Required in connection with the felling shown in item No. 31—11 miles. Total estimated cost Rs. 26,000.
52	12 miles of feeder roads for bringing material to saw-mills.	...	6,000	6,000	...	Required in felling areas.
	East Nasik—					
53	Chipghat-Hatgad Road, 4 miles (part)	...	5,000	5,000	...	Urgently required in connection with the scheme for developing the Dangs' forest revenue, to bring timber from the existing outlet roads to Nasik metalled road system.
54	Babulghat-Mulher Road, 12 miles (part)... ...	...	5,000	5,000	...	
	Panch Mahals—					
55	Road from Dohad lime quarry to Dohad Station ...	...	3,000	3,000	...	For quarrying lime. Estimated annual revenue Rs. 2,500.
	North Thana—					
56	Kase-Saiwan-Udhwa Road, 17 miles (part construction).	...	7,500	7,500	...	The construction of this road was sanctioned in 1917.
57	Akra-Sawa Road	...	7,500	7,500	...	Sanctioned in June 1921. Required for the working of coupes in the Talasri Mahal blocks which are valuable but hitherto unworked owing to inaccessibility.

58	Talasri-Dabhadi-Chinchale Road, 14 miles (part)	...	...	5,000	5,000	...	Required to open up the Umbergaon-Talasri Mahal forests to the coast markets. Total estimated cost Rs. 28,000.
59	Manor-Borande Road, 5 miles (part)	...	...	1,500	1,500	...	For exploiting coupes between Manor and Sawe. Total estimated cost Rs. 10,000.
60	Deoband-Mangrul Road, 19 miles (part)	...	...	7,000	7,000	...	For the forests of Pinjal valley. Total estimated cost Rs. 36,000.
61	Kasara-Dolkhamb Road, 18 miles (part)	...	...	5,000	5,000	...	The country in this part of Thana is without one decent road and the forests fetch nothing like their full revenue. Total estimated cost Rs. 36,000.
62	Khardi-Washala Road, 6 miles (part)	...	...	2,000	2,000	...	The country in this part of Thana is without one decent road and the forests fetch nothing like their full revenue. Total estimated cost Rs. 12,000.
63	Kosta-Kinaishet Road, 5 miles (part)	...	...	5,000	5,000	...	Approved in 1919 but postponed for want of funds and proper alignment. Total estimated cost Rs. 17,500.
	West Thana—						
64	Rahatoli-Murbad Road, 10 miles (part)	...	...	10,000	10,000	...	A good road requires to be laid out through these important forests. Total estimated cost Rs. 20,000.
	Surat Dangs—						
65	Conversion of the old Subir Rest House into Range office and quarters.		...	1,200	1,200	...	This building and Nos. 66 to 69 are in connection with the development of the Dangs. Required for the new Subir Range.
66	Dharamshala at Kudkach	...	...	1,000	1,000	...	Most necessary during the rains as many officials are held up at Kudkach at flood times.
67	Dharamshala at Ugha	...	...	500	500	...	Important centre of exploitation.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
68	Four-roomed forest post at Chaukia	...	3,200	3,200	...	For the working of block VI and exploitation for saw-mills.
69	Range Office and quarters at Pimpri	...	4,500	4,500	...	To be built in 2 years. Headquarters of the new Pimpri (Sarwar) Range. Total estimated cost Rs. 6,500.
	West Nasik (including Peint)—					
70	Guards Lines at Ganga Mahalungi	...	2,654	2,654	...	Sanctioned estimated cost, Rs. 3,200; work already started.
71	Guards' Lines at Chausala	...	2,900	2,900	...	Do. Rs. 3,200; do.
72	Depôt at Chinchoda in Harsul Range	...	1,687	1,687	...	Do. Rs. 2,200; do.
73	Rest House at Boripada	...	4,893	4,893	...	Do. Rs. 5,000; do
74	Servants' quarters at Ambhai	...	1,800	1,800	...	Bungalow under construction.
	Surat Dangs—					
75	2 Wells in connection with saw mill sites... ...	...	1,000	1,000	...	Indispensable.
	West Nasik—					
76	Wells at Ambhai and Ganga Mahalungi at Rs. 500 each.	...	1,000	1,000	...	For buildings under construction.
77	2 Wells in connection with saw mill sites	...	1,000	1,000	...	Do.

	North Thana—					
78	Well at Shigaon, Palghar Range	600	600	...	Do.	
79	Do. at Kainad, Sanjan Range	700	700	...	Do.	
	Central Circle—Kolaba.					
80	Contribution towards Nagothna-Pali Road	2,000	2,000	...	The construction of this road has been undertaken by the District Local Board, Kolaba, and in order to increase the revenue from forest produce it is proposed to make a contribution.	
81	Part construction of the Dandeli-Kirwatti Railway	4,00,000	4,00,000	...	The scheme is under consideration, and only a rough estimate can be given at present. The cost of the whole scheme is estimated at Rs. 8 lakhs. This scheme consists of feeder logging lines to take the place of carts which are not available, and is quite essential for the further development of the N. D. Kanara forests and for opening up those of E. D. Kanara. In fact without railway communication the working of most of the forests under the present unfavourable circumstances will have to be stopped. For this reason it is proposed not to start the construction of any new roads (except Nos 85 and 86 which are urgently needed) but to concentrate on the Railway 2 feet gauge feeder line (nine miles) from Potoli to Dandeli supplemented with steam tractors running from Aurli forests to Potoli :—	

	Rs.
Construction—	
Earthwork per mile	3,000
Sleepers	1,000
Twenty-five lbs. rails with fish plates, etc. ...	8,000
Laying	400
Per mile ...	12,400
	× 9
	1,11,600

ROYAL LIBRARY OF THE BOMBAY BRANCH

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	8, Forest (Transferred)—concld.	Rs.	Rs.	Rs.	Rs.	
						Rolling Stock— Twenty double Survilling bolster trucks for timber (logs) ... ... 30,000 Fuel wagons—6 per journey—3 sets ... 36,000 One steam locomotive ... ... 24,000 Simplex petrol tractor for use in the Dandeli depôt to run trucks to points for unloading... 13,000 Buildings ... ... 10,000 Telephone ... ... 3,000 Two Petter engines for cross-sawing poles into fuel: each Rs. 3,500 ... ... 7,000 Pump and tank ... ... 500 Three Foden tractors with 6 trucks—Foden tractor £1,340, truck £250 ... ... 82,800 Earthwork for extension of Dandeli line towards Bagwatti ... ... 40,000 Total ... 2,46,300
82	Railway siding and platform at Dandeli	...	13,250	13,250	...	Items 82 and 83 are essential for the proper loading of timber at Dandeli. Estimates have been received from the Railway Company.
83	Weigh bridge at Dandeli	...	20,850	20,850	...	
84	Mechanical appliances for extraction of timber and fuel.	...	2,00,000	2,00,000	...	Owing to shortage of carts it is impossible to work the forests properly. Carting cost has risen to a prohibitive rate. It is necessary to start mechanical traction and experiments are now going on. It is expected that mechanical transport will prove a great deal cheaper than carting. This work will not be confined to Northern Division, Kanara.

85	Kanara, Central Division— Hosakambi-Dongri Road, 7½ miles	...	5,000	5,000	...	A big bridge is necessary and the road is to be pushed on to Dongri to enable exploitation of Block XXIV to be undertaken more cheaply than at present. Total estimated cost Rs. 12,000.
86	Arbail-Kaigadi Road, 4 miles	...	4,000	4,000	...	This road is very necessary for exploiting compartments 15, 16, 17, etc., of Block XII and has been aligned. Total estimated cost Rs. 5,000.
87	Revision of the pay of the permanent clerical establishment of the Forest Department.	...	8,000	8,000	...	The revision of the pay of these establishments like that of the establishments of other Departments was to have been sanctioned retrospectively from 1st March 1920; but owing to financial stringency it was decided to sanction it from 1st March 1921, the question of sanctioning it from 1st March 1920 being postponed. The proposed provision is intended to meet the cost of arrear payments.
88	Revision of the pay of the temporary clerical establishment of the Forest Department.	...	2,760	2,760	...	
89	Entertainment of a technical establishment for the Forest Department.	35,160	...	35,160	35,160	This establishment consisting of Surveyors, Assistant Surveyors, Foremen, Assistant Foremen, clerks and menials is required for the two Forest Engineers (Rs. 15,000) and for saw mills (Rs. 20,160).
90	Proposed grant of advance increments to Extra Assistant Conservators.	20,650	40,550	61,200	20,650	In the revision of the scale of pay of the Provincial Forest Service the Extra Assistant Conservators, with one exception, did not get any increase. A proposal is under consideration to give them advance increments equivalent to about 20 per cent. of their pay with effect from 12th March 1920, the date of the revision. Rs. 40,550 is the amount to be paid on account of arrears.
						Note.—Items Nos. 35—86 are to be met from loan funds.
	Total ...	71,245	11,33,544	12,04,789	71,965	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	9, Registration (Transferred).	Rs.	Rs.	Rs.	Rs.	
91	Temporary establishment grant	8,500	...	8,500	8,500	Temporary clerks are entertained practically in every district office during busy season of the year. The present allotment is Rs. 22,881 which has been found inadequate for the requirements of the Department specially as the pay of the temporary karkuns is now fixed at a consolidated rate of Rs. 30 instead of Rs. 20 plus grain compensation allowance. There is consequently a heavy deficit this year and steps have been separately taken to meet it.
92	Arrears for 1920-21 on account of the revision of pay of clerks and Sub-Registrars in the Registration Department.	...	1,13,000	1,13,000	...	The revision of pay of clerks and Sub-Registrars in the Registration Department has been sanctioned for the present with effect from 1st March 1921 but retrospective effect is to be given as in case of revisions of other establishments with effect from 1st March 1920. A sum of Rs. 1,13,000 is required to meet the extra cost on this account.
		8,500	1,13,000	1,21,500	8,500	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved).					
	A.—Irrigation Works.					
	Desert Canal—					
93	Providing dispensekhanas in bungalows... ...	...	500	500	...	For want of these great inconvenience is felt at present.
94	Providing furniture in canal bungalows	...	800	800	...	Required for providing a few necessary articles of furniture, without which much inconvenience is felt.
	Unharwah—					
95	Providing furniture in canal bungalows	...	300	300	...	Required for providing a few necessary articles of furniture, without which much inconvenience is felt.
	Begari Canal—					
96	Providing furniture in canal bungalows	...	1,095	1,095	...	Amount required to provide for a few very necessary articles of furniture.
97	Additions and alterations to the P. W. Inspection Bungalow at Kubo Syedkhan.	...	2,200	2,200	...	The present accommodation is insufficient. The bungalow at present is extremely bad.
98	Additions and alterations to well in the compound of the bungalow at Pul Jafferabad.	...	305	305	...	This is for shed on bullock platform.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	XIII.—Irrigation, Navigation, Embankment and Drainge Works for which Capital Accounts are kept—Working Expenses (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	A—Irrigation Works—contd.					
	Eastern Nara Works—					
99	Planting trees along 45th mile Right Bank Distributary *ex* Mithrao Canal.	...	2,200	2,200	...	Much sand is blown into the 45th mile R. B. Distributary mile 4, which blocks the canal. To prevent this it is very necessary to plant trees along the outside toe of the bank and in order to raise the water level in this portion of the canal to enable tree planting and growing, it is necessary to construct a masonry chabb at Taki 2/16.
100	Constructing a masonry chabb at Taki 2/16 ...	...	500	500	..	
101	Making cross earthen bunds and longitudinal groynes for silting up berms of Head Distributary, Hiral.	...	3,500	3,500	...	The water does not flow properly to the tail portion of the distributary as it spreads into the berms. To prevent this and confine the water within the cut, banks on the berms are very necessary.
102	Constructing two masonry chabbs at miles 290 and 400 of the Makhi Distributary left.	...	900	900	...	The water rushes to the tail and Karias in the upper reaches do not get their proper share. It is therefore necessary to construct two chabbs at Takis 290 and 400 of the distributary.
103	Providing punkhas in the clerks' quarters at Bareji ...	...	100	100	...	Plans and estimate are administratively approved but the work cannot be carried out for want of funds.
104	Additions and alterations to the P. W. Inspection Bungalow at Khahi.	...	2,500	2,500	...	Do.

	Jamrao Canal—					
105	Providing modules in outlets on Dim Minor up to 16th mile.	...	4,830	4,830	...	These works are urgently required to be done for the proper and equitable distribution of water.
106	Providing Kennedy's gauge outlets in upper reaches of Dalor Minor.	...	2,482	2,482	...	
107	Providing Kennedy's gauge outlets in upper reaches of Patoi Minor.	...	1,673	1,673	...	
108	Providing Kennedy's modules in some other minors...	...	1,015	1,015	...	
109	Raising banks of Dalor and Patoi Minors ...	...	5,800	5,800	...	Detailed estimate for this work has been approved and it was proposed to carry it out in 1921-22; but on account of want of funds it was held in abeyance.
110	Regrading and resectioning Jamrao Canal ...	...	25,000	25,000	...	This provision has been made as a result of the Jamrao Canal enquiry report.
111	Substitution of screw gates for needles at 110th mile Jamrao Canal.	...	4,700	4,700	...	Required to facilitate regulation. Rs. 1,500 were provided for this work in the current year's budget, but the amount has apparently been utilised on other urgent works in progress.
112	Planting trees along Jamrao Canal and West Branch.	...	1,500	1,500	...	Expansion of tree-planting along canal banks is a necessity in Sind's extreme heat and lump sum provisions are made annually for this purpose.
113	Providing screw gates in place of existing needles at 105th mile Jamrao Canal Regulator.	...	6,800	6,800	...	Required to facilitate regulation.
	Sukkur Canal—					
114	Levelling and constructing G. T. S. Bench Marks.	...	250	250	...	Bench Marks are required to enable accurate levelling to be carried out whenever required.
115	Planting trees	...	2,000	2,000	...	Expansion of tree-planting along canal banks is a necessity in Sind's extreme heat and lump sum provisions are made annually for this pupose.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—contd.					
	Ghar Canal—					
116	Planting trees	...	3,000	3,000	...	Expansion of tree-planting along canal banks is a necessity in Sind's extreme heat and lump sum provisions are made annually for this purpose.
117	Levelling and constructing G. T. S. Bench Marks ...	...	250	250	...	Bench marks are required to enable accurate levelling to be carried out whenever required.
	Wangroli Tank—					
118	Constructing a regulator across the Jargal branch of the Wangroli Tank.	...	85	85	...	Required for raising water in the Jargal branch to irrigate high lands. The work is sanctioned by the Superintending Engineer, N. D.
119	Adding regulating pillar to masonry culvert of Right Bank Canal in mile 1-1 of the Wangroli Tank.	...	115	115	...	This work is of immediate necessity for working of the canal.
	Lower Panjhra River Works—					
120	Provision for small works ...	...	2,000	2,000	...	Some such provision for immediate and unforeseen works is necessary.
	Ekruk Tank—					
121	Improvements to Left and Right Bank high level canals.	...	16,150	16,150	...	The first four miles of canals are in a very bad condition and cannot pass sufficient water. Lot of valuable water is wasted in transit. It is therefore necessary to put the work in hand as early as possible.

	Krishna Canal—					
122	Certain minor works, such as construction of outlets or sluices, culverts, deepening nalas, etc.	...	5,000	5,000	...	These are all small but very necessary works.
	Jamda Canals—					
123	Additions and alterations to the Inspection bungalow at Gondgaon (providing trellis work).	...	150	150	...	The work is very necessary.
	Mhaswa Tank—					
124	Improving and widening inspection paths for taking tongas along the channel.	...	500	500	...	The provision made for this work in the current year's budget is being utilised on another more urgent work which is already in progress, hence this provision. This work is required to facilitate irrigation management.
	Revari Canal—					
125	Improvements to escapes and outlets, renewing corrugated trough aqueducts, etc.	...	1,800	1,800	...	This is only approximate amount of the estimate. Detailed plans and estimate are being drawn up.
	Maini Tank—					
126	Improvements to Maini Tank Canal such as outlets, Culverts, etc.	...	2,500	2,500	...	Do.
	Nira Canal and Shetphal Tank—					
127	Small improvements to Nira Canal system ...	...	3,000	3,000	...	These improvements are very necessary.
	Chankapur Tank and Girna L. B. Canal—					
128	Improvements to the existing Girna Left Bank Canal.	...	8,000	8,000	...	This work is of an imperative nature and provision is made for certain improvements to the canal to make it fit to pass the designed discharge. Current year's budget provision is proposed to be utilized on other very urgent works.
	Mhaswad tank—					
129	Providing masonry inlets and escapes for rain water along the Kasegaon Branch.	...	1,000	1,000	...	This is an urgent necessity and hence this provision.
130	Providing Sluice valves or wooden stop gates with locking arrangement.	...	500	500	...	This provision is necessary to guard against the outlets being opened by cultivators.
131	Plantations ...	...	100	100	...	This provision is usually made.

H 1020—40

Serial No	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—concld.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—concld.					
	Godavari Canals—					
132	Improvements to tail distributary, block 16, Godavari R. B. Canal.	...	3,500	3,500	...	It is absolutely necessary to improve the present condition of the said distributary as it is in a bad condition.
133	Providing Darbar pattern on Harbury's patent latrines 2 sets each, of 6 sets, establishment quarters at Kopergaon, Godavari Left Bank Canal	...	1,300	1,300	...	The existing masonry latrines are too close to the quarters which is objectionable from the sanitary point of view. It is therefore proposed to provide Darbar or any other pattern of latrines outside the compound.
134	Plantations ...	...	5,000	5,000	...	
	Pravara River Works—Lakh Canal—					
135	Survey for remodelling Lakh Canal ...	...	800	800	...	The survey estimate is under consideration of Government.
	Mutha Canals including Matoba Tank—					
136	Small Improvements to canal system in general ..	...	1,500	1,500	...	These improvements are very necessary.
	Gokak Canal, 1st Section—					
137	Planting trees along canal banks ...	...	400	400		A lump sum provision is annually made for this purpose.
	Pravara Canals—					
138	Plantations ...	...	2,000	2,000	...	
	Total ...	...	1,29,600	1,29,600	...	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	15—Other Revenue Expenditure financed from Ordinary Revenues (Reserved).	Rs.	Rs.	Rs.	Rs.	
	A—Irrigation Works.					
	Works for which only Revenue Accounts are kept.					
	Western Nara District—					
139	Planting trees	...	5,000	5,000	...	Expansion of tree planting along canal banks is a necessity in Sind's extreme heat and lump sum provisions are made annually for this purpose.
	Karachi Canals District—					
140	Constructing the Head Regulator over the Baghar Canal.	...	2,00,000	2,00,000	...	The work has already been sanctioned by Government. The estimate amounts to Rs. 3,78,000 and there was a budget provision of Rs. 50,000 for the current year, but on account of financial difficulty the commencement of the work was not authorised by Government. The work is, however, considered to be very urgent and the provision made is absolutely necessary.
141	Constructing additional room in the bungalow at Jungo Jalbani.	...	1,300	1,300	...	The present accommodation is inadequate for touring officers.
142	Narichach project	...	30,000	30,000	...	This is the extension of Jamwah to Kalri Bathoro by direct cut to improve the supply in the latter canal. The work is considered to be urgent.
143	Raising pavements of sluices over Indus canals in the Pinyari Sub-Division.	...	1,000	1,000	...	Pavements being low draw excessive discharges and hence this work is necessary.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	15—Other Revenue Expenditure financed from Ordinary Revenues (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
144	Planting trees along canals	...	2,000	2,000	...	This is a necessity owing to extreme heat in Sind and lump sum provisions are made annually for this purpose.
	Shikarpur Canals District—					
145	Providing additional furniture in Public Works Inspection Bungalows along canals.	...	1,700	1,700	...	Additional furniture is very necessary for the convenience of touring officers.
146	Providing a syphon under the Raiswah extension ...	...	2,000	2,000	...	This is necessary for passing water of certain Karias under Raiswah.
	Works for which neither Capital nor Revenue Accounts are kept.					
	Works under the control of the Indus River Commission.					
	Shikarpur Canals District—					
147	Daroga's landhi and store room at mile 2-0 of the Sukkur Begari Bund.	...	3,000	3,000	...	
	Ghar Canals District—					
148	Raising and strengthening Ghar Bund	...	5,000	5,000	...	Project under contemplation.
	Karachi Canals District—					
149	New loop behind Tahimani Gulel loop	...	1,50,000	1,50,000	...	Owing to heavy erosion by the river Indus the front bund is in danger of being cut and therefore a retired bund is absolutely necessary.

	Western Nara District—					
150	Planting trees along Bunds	...	3,000	3,000	...	Expansion of tree planting along bunds is a necessity in Sind's extreme heat and lump sum provisions are annually made for this purpose.
	Works for which only Revenue Accounts are kept.					
	Gujarat Irrigation District—					
151	Waste weir of the Gam Tank at Navagam, Taluka Matar.	...	3,500	3,500	...	The waste weir damaged by the heavy rains is to be improved and therefore the work is urgent. The plans and estimate are under preparation.
152	Kerala Bund feeder, Taluka Dholka	...	600	600	...	A useful work. Plans and estimate are being prepared.
	West Khandesh District—					
153	Unforeseen items of small works	...	6,000	6,000	...	
	Nasik Irrigation District—					
154	Improvements to certain bandharas	...	2,000	2,000	...	
	Dharwar Irrigation District—					
155	Improvements to the Bomankatti tank at Airani in the Ranebennur Taluka.	...	10,000	10,000	...	The Collector of Dharwar recommends that a project be prepared and the work started as the rayats are willing to pay assessment on account of tank water-supply. The plans and estimate are under preparation.
	Works for which neither Capital nor Revenue Accounts are kept.					
	West Khandesh District—					
156	New small works	...	500	500	...	
	Nasik Irrigation District—					
157	Improvements to Khirdi Sathe Tank	...	3,000	3,000	...	These improvements are necessary to meet the situation. Provision has been made in the current year's budget but the Superintending Engineer reports that it cannot be spent during the year and hence this provision for the next year.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	15—Other Revenue Expenditure financed from Ordinary Revenues (Reserved)—concld.	Rs.	Rs.	Rs.	Rs.	
	Malsiras District—					
158	Plantations	...	150	150	...	This is a usual provision.
	Gujarat Irrigation District—					
159	Surveys of old irrigation tanks and second class tanks in Ahmedabad and Kaira Collectorates.	...	2,000	2,000	...	Estimates have not yet been prepared.
160	Ambli Chharchhoda Tank	...	2,000	2,000	...	Famine work to be made useful for irrigation. Plans and estimate are being prepared.
161	Warod Sampoi Tank	...	2,500	2,500	...	Do. do.
162	Dhamarda Tank—land compensation	...	1,000	1,000	...	This was taken up as a relief work in 1919 and compensation for land taken in famine has now to be paid.
163	Bridge on the Bhadreti Feeder	...	1,600	1,600	...	Required for removing complaints of the local traffic and cultivators. The plans and estimate are technically sanctioned by the S. E., N. D.
164	Constructing two 15" diameter pipe inlets on Panar Drain, taluka Viramgaon.	...	1,480	1,480	...	The necessity of these works is to relieve submergence on the drain.
165	Valana inlet	...	670	670	...	
	Total ...	...	4,41,000	4,41,000	...	

	22, General Administration (Reserved).					
166	Revision of electoral rolls	40,000	...	40,000	40,000	The revision of electoral rolls throughout the Presidency has to be undertaken next year.
167	Miscellaneous Council charges	8,000	...	8,000	8,000	It is necessary for the Secretary to the Legislative Council to have a grant for such things as transport, renewals and repairs to furniture, electric light, telephones, quite independent of the contract grant of the Legal Department.
168	Purchase of furniture for High Officials of Government while at Poona.	...	3,900	3,900	...	The cost of furniture hired for Hon'ble Members and Ministers during the last Poona season was Rs. 670. This recurring cost is very heavy, and it is therefore proposed to provide the furniture permanently.
169	Entertainment of a temporary clerk in the Secretariat Record Office, Bombay.	...	660	660	...	The clerk is required for eliminating useless papers before records are rebound.
170	Increase of the grant of the Commissioner in Sind for purchase of books and publications.	450	...	450	450	The present grant of the Commissioner in Sind, *viz.*, Rs. 800, for books and publications has been reduced to Rs. 750 owing to the separation of the Sindhi Translator's office from the Commissioner's office. The latter amount is now proposed to be supplemented by Rs. 450, the additional amount being required to meet the charge on account of subscription to two copies of all Sindhi and English newspapers in Sind.
171	Reorganisation of the office establishment of the Commissioner in Sind.	14,000	...	14,000	22,608	The Commissioner in Sind has reported that the requirements of his office are not met by the existing establishment owing to the increase of work that has recently occurred. The Commissioner's office alone requires an addition of 7 clerks and the Library and the Confidential Branch also require strengthening. Additional clerks are also needed to constitute a reserve for short time vacancies for helping the various branches of the office at times of special rush of work for which under the present arrangement temporary establishment is from time to time entertained, and also for forming the Camp office of the Commissioner during the touring season.

No.	Description of item.	Amount provided for 1922-23			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	22, General Administration (Reserved)—contd.					
172	Grant of honoraria for the preparation of certain Revenue Manuals.	...	700	700	...	It is proposed to entrust to Mr. J. B. Sanjana the work of revising some parts of the Manual of the Revenue Department Service Rules and Compilation of Miscellaneous Rules and Orders of the Revenue Department, and to grant him remuneration of Rs. 300 for the revision of the two Manuals. Rao Bahadur R. N. Joglekar has been entrusted with the work of revising the Compilation of the Rules and Standing Orders relating to Village Officers and servants. A provision of Rs. 150 will be necessary for the grant of honorarium to him. It is proposed to entrust to Mr. R. M. Maxwell, I.C.S., the work of preparing a Manual of Orders relating to Movements of Troops, etc. The amount of honorarium to be granted to him has not yet been settled. But it is proposed to make a provision of Rs. 250 for the purpose.
173	Entertainment of a special Mahalkari for Betta (Forest) work in Kanara on pay of Rs. 150 per mensem and permanent travelling allowance of Rs. 45 per mensem.	...	1,560	1,560	...	The appointment of a Mahalkari is necessary for supervision of the urgent work of writing up the Forest Registers by villages and sorting the Betta records. The Mahalkari has already been appointed this year and is likely to be required for 8 months in 1922-23. The establishment required for him is shown under 5, Land Revenue.

174	Increase in the grant for band contingencies for the Government House.	750	...	750	750	The existing annual grant of Rs. 2,250 was fixed in 1914. Prices of band music, strings, instruments, etc., have now increased by 75 to 100 per cent.
175	Revision of pay of the establishment under the Military Secretary to His Excellency the Governor.	1,250	...	1,250	4,380	The duties of the Military Secretary's establishment have been recognised as similar in character and responsibility to those of the Secretariat establishment and similar rates of pay were introduced in 1919. It is now proposed to revise their pay on lines similar to those sanctioned for the Secretariat last year.
176	Increase in pay of the Assistant Secretary, Retrenchment Committee.	...	1,200	1,200	....	Khan Bahadur Nabi Baksh's pay as Assistant Secretary, Retrenchment Committee, was fixed at Rs. 900. It is proposed to give him an increment of Rs. 100 with effect from 1st March 1922.
	Total ...	64,450	8,020	72,470	76,188	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	24, Administration of Justice (Reserved).	Rs.	Rs.	Rs.	Rs.	
177	Carpets for the Courts in the Belgaum District ...	...	800	800	...	An amount of Rs. 800 was sanctioned in 1919-20 for the purchase of carpets for the Courts in the Belgaum District. The grant was sanctioned too late in the year to pay for the carpets which were however ordered. The District Judge was asked to make the necessary provision in the next year's budget and this has been done.
178	Lease of a plot of ground for the Police Court at Dadar for Honorary and Fifth Presidency Magistrates, and the acquisition of the temporary structures thereon.	6,600	14,176	20,776	6,600	Government have decided to take a lease of a plot on the ground belonging to the City Improvement Trust at Dadar at a rental of Rs. 6,600. There are certain temporary structures on the plot which it has been decided to purchase for the accommodation of the Court pending the construction of permanent premises at a cost of Rs. 14,176. At present the plot is to be leased for a period of five years and the question of permanent leasing by payment of capitalized value or of purchasing the ground outright is under consideration. Meanwhile a provision of Rs. 20,776 has been made for the acquisition of the temporary structures and for the lease of the plot.

179	Duty allowance of Rs. 45 per mensem for the Honorary Magistrate's Court at Mazagaon.	540	...	540	540	The Chief Presidency Magistrate has applied for a duty allowance of Rs. 45 per mensem to enable a third clerk from his establishment to attend in addition to his own duties the Honorary Magistrate's Court at Mazagaon. There are only two such clerks at present and a third is required as in the other Honorary Magistrates' Courts, Bombay.
180	Purchase of a tent for the District Judge, Kanara ...	...	850	850	...	The District Judge, Kanara, surrendered his tent for Military purposes in 1918, and urgently requires another. A second hand tent in good condition having become available, it has been purchased. The required amount is Rs. 800 for tent *plus* Rs. 50 as conveyance charges for which provision has been made.
	Total ...	7,140	15,826	22,966	7,140	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	25, Jails and Convict Settlements (Reserved).	Rs.	Rs.	Rs.	Rs.	
181	Grant of an increased house rent allowance at Rs. 40 per mensem to the Medical Officer, Thana Special Prison.	120	...	120	120	By Government Resolution, Judicial Department, No. 5700, dated the 24th June 1920, the Resident Medical Officer, Special Prison, Thana, was granted a house rent allowance of Rs. 30 per mensem; but as the actual rent paid by him is Rs. 40 a month, it is proposed to raise the house rent allowance to that amount.
182	European Matron at the Yeravda Central Prison at Rs. 100—10—150.	720	...	720	1,800	No suitable Indian Matron is available with the qualifications necessary for maintaining discipline in the large female jail at Yeravda. The cost will be Rs. 720, the difference between the pay proposed and one post on Rs. 40 reduced.
183	Increase in the grant of house rent allowance, sanctioned in the case of head warders and warders both criminal and civil attached to His Majesty's Common Prison, Bombay.	2,448	...	2,448	2,448	The revised scale of pay recently sanctioned is the same both in Bombay and Mofussil. The present scale of house rent of Rs. 3 to a Head Warder and Rs. 2 to a Warder sanctioned in 1909 is inadequate in a place like Bombay. It is therefore proposed to grant house rent at the rate of Rs. 7 and 10 to Warders and Head Warders respectively as in the case of police constables and head constables in Bombay.

184	One year's retrospective effect to the revision of the pay of the non-clerical establishments of the Jail department from March 1920.	...	42,024	42,024	...	The revision of the clerical establishment of the jail department was sanctioned from March 1920, but that of the non-clerical establishments was recently sanctioned from March 1921 as there was no budget provision for retrospective effect.
185	Two horses for Sowars or mounted warders at Deccan Convict Gang at Rs. 300 for each horse and saddles and bridles, etc., for the same (Rs. 300).	...	900	900	...	To replace worn out horses.
186	Grant of reward allowance to Sub-Assistant Surgeons attached to Jails.	6,000	...	6,000	6,000	The Jail Committee have recommended in paragraph 74 of their Report that a lump sum of Rs. 6,000 should be placed at the disposal of the Inspector General of Prisons to form a reward allowance for those Sub-assistant Surgeons, who have shown special diligence or done exceptionally good service, in order to meet the objections to staffing the jails from the Subordinate Medical Service of the Province.
187	Grant to the Released Prisoners' Aid Society at Bombay.	3,000	...	3,000	...	A grant of Rs. 2,000 was given during the current year. The original offer by Government was to give an amount equal to half the subscriptions collected by the Society during the year subject to the maximum provided in the budget. The society has appealed for more funds as its financial burdens are increasing. Rs. 6,000 is the anticipated receipt from public subscriptions.
188	Grant to the Released Prisoners' Aid Society at Bijapur.	300	...	300	...	A grant of Rs. 300 was sanctioned for this institution as an experimental measure for three years ending 1921-22. The Society is doing useful work and deserves help from Government.
189	Conveyance allowance of Rs. 25 per mensem to the Assistant to the Agency Surgeon, Rajkot, for his visits to the Agency Jail from 1st April 1922.	275	...	275	300	The Assistant to the Agency Surgeon is required to work as Superintendent of the Rajkot Jail on an average on eight days in a month during the absence of the Agency Surgeon.
	Total ...	12,863	42,924	55,787	10,668	

M 1020—43

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	26, Police (Reserved).	Rs.	Rs.	Rs.	Rs.	*Duty allowance.*
190	Increase in the conveyance and duty allowances of the Deputy Commissioners of Police, Bombay.	9,600	...	9,600	9,600	The Deputy Commissioners of Police in Bombay are at present granted local allowances of Rs. 100 per mensem each, but in view of the high cost of living in Bombay and the responsible and onerous duties which the Deputy Commissioners are required to perform, it is proposed to convert the local allowance into a duty allowance and to raise it to Rs. 200 per mensem each. *Conveyance allowance.* The Deputy Commissioners of Police are required to cover long distances in the town of Bombay and it has been found that the conveyance allowance of Rs. 150 per mensem each at present granted to them is not sufficient to meet the cost of the upkeep of their motor cars. It is therefore proposed to raise the conveyance allowance to Rs. 250 per mensem each.
191	Payment to Ahmedabad Municipality on account of water supply to Ahmedabad District Police.	...	2,931	2,931	...	This amount is required to meet the compulsory water tax levied by the Ahmedabad Municipality at Rs. 977 per annum for three years, *viz.*, 1917-18, 1918-19 and 1919-20.
192	Land compensation to be paid to the Karachi Cantonment Authority for the plot of land taken from the Cantonment for the Head Quarters Police Lines at Karachi.	...	1,366	1,366	...	The proposed amount is required to pay to the Karachi Cantonment for the plot of land taken from the Cantonment Authority for the use of the Police Department under the orders of the Government of India, Army

						Department, issued in Government Resolution, Revenue Department, No. 9701, dated 11th August 1917.
193	House-rent allowance for Sub-Inspectors in Sind ...	9,850	...	9,850	9,850	Owing to the recent rise in house-rent at certain towns in Sind, Government have decided to grant house-rent allowances to the Sub-Inspectors of Police in Sind who are not provided with Government quarters. It has been decided that the rate of house-rent allowance should not exceed Rs. 12 per mensem in each case except in the towns of Karachi, Hyderabad, Sukkur and Shikarpur where the maximum rate should be Rs. 30 and in the towns of Mirpurkas, Larkana and Jacobabad where the maximum rates should be Rs. 25, 20 and 15, respectively.
194	House-rents, Bombay City	8,840	...	8,840	8,840	Owing to the recent rise in house rent in Bombay City it is proposed to increase the existing scale of house-rents (Rs. 165 for Superintendent, Rs. 123-12-0 for Inspectors and Rs. 82-8-0 for Deputy Inspectors, Sergeants and Sub-Inspectors) by 10 per cent. as quarters are not available for these officers at the existing sanctioned scale of house-rent.
195	Rental payable to the Bombay Improvement Trust in respect of Police accommodation schemes, recently occupied by the Bombay City Police.	2,95,000	1,11,000	4,06,000	2,95,000	The police accommodation schemes at Lamington Road, Sandhurst Road (East and West), Maharbaudi, Phalton Road, Mahim, Chinchbunder Road, Mazagaon and Byculla, having been completed by the Bombay Improvement Trust, were occupied by the Bombay City Police during the current year and the rent for a part of the current year payable to the Trust for these schemes amounts to Rs. 1,11,000. The total annual rent to be paid to the Trust for these schemes under the Improvement Trust Act amounts to Rs. 2,95,000.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	26, Police (Reserved).—contd.	Rs.	Rs.	Rs.	Rs.	
196	Increase in the Armed Strength of the Bombay City Police.	53,316	2,200	55,516	53,316	It has been found that the present armed strength of the Bombay City Police is not sufficient to maintain peace and order in the City, especially in the northern part of the Island. The Commissioner of Police has therefore submitted a proposal for the increase in the Armed Police of the Bombay City as shown below:— 1 Subhedar. 4 Jamadars. 25 Head Constables. 175 Constables. 205 It has been decided to introduce the scheme in two instalments, half in 1922-23 and half in 1923-24. The cost for 1922-23 amounts to Rs. 55,516 (Rs. 53,316 recurring and Rs. 2,200 non-recurring). The cost of the whole scheme amounts to Rs. 1,19,660 (Rs. 1,25,260 recurring and Rs. 4,400 non-recurring).
197	Cost of telegraphic messages on G. I. P. and B. B. & C. I. Railways.	...	20,000	20,000	...	This amount is required for the payment of bills for messages sent on the G. I. P. and B. B. & C. I. and other Railways, reporting crimes under the Indian Penal Code, Abkari Act, etc. This is in accordance with a recent decision of the Railway Board.
198	Bad climate allowance to Policemen at Kakeri in Belgaum District.	180	...	180	180	Owing to the unhealthy climate at Kakeri in the Khanapur Taluka of the Belgaum District it is proposed to grant bad climate allowance to 2 Head Constables and a constable serving at that place. Similar allowances have already been granted to the policemen serving at various other places in Belgaum and Kanara Districts.

199	Motor Transport for the Bombay City Police ...	16,080	13,250	29,330	16,080	During the past two years very heavy expenditure has been incurred by the Bombay City Police for the hire of lorries on an extensive scale during times of disturbance and industrial unrest in order to transport the police. Great inconvenience resulting in waste of valuable time has also resulted in the possession of only one prison van. Government have decided that the purchase of 3 lorries for the transport of police and prisoners is of a very urgent nature and they have accordingly sanctioned the purchase of 2 lorries and the expenditure of their upkeep during the current year. The purchase of the third lorry and upkeep of all three lorries has therefore been provided in next year's budget as follows :—

	Rs.
(1) Purchase of the third lorry for the transport of police and prisoners ...	13,250 (non-recurring)
(2) Upkeep of the three lorries ...	14,400 (recurring)
(3) Allowance of Rs. 35 per mensem to the drivers of 4 lorries ...	1,680 (recurring)
	13,250 (non-recurring)
	16,080 (recurring)
Total ...	29,330

200	Rental payable to the Bombay Port Trust for the site between Raichur and the Sholapur Streets leased to Government for Dock Police Lines.	8,840	...	8,840	26,520	Government have taken on lease a site between Raichur and Sholapur Streets belonging to the Bombay Port Trust for the construction of quarters for the Bombay Dock Police. The proposed provision of Rs. 8,840 is necessary in order to pay to the Port Trust rental in respect of the site for four months from November 1922 to February 1923.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	26, Police (Reserved)—concld.	Rs.	Rs.	Rs.	Rs.	
201	Entertainment of 3 additional Police Sub-Inspectors for the Finger Print Bureau, Poona.	6,100	...	6,100	6,100	The present number of 10 Sub-Inspectors in the Finger Print Bureau cannot deal expeditiously with the volume of work to be dealt in the Bureau. Despatch and accuracy are essential in a Finger Print Bureau, if it is to fulfil its functions. The following figures show to what extent the strength of Poona falls short of that found necessary in other Bureaus. Poona ... ... 19,374 — 10 Simla ... ... 38,041 — 24 Punjab ... ... 28,508 — 16 Calcutta ... ... 19,073 — 14 Allahabad ... ... 13,688 — 22 (No. of slips received for trace. — Experts employed.) It is therefore proposed to increase the present strength of the Finger Print Bureau by three Sub-Inspectors.
202	Retrospective effect to be given to the revisions of the police clerical establishments in the Presidency proper and Sind.	...	90,000	90,000	...	The revision of the pay of the clerks in the police offices should have been sanctioned with retrospective effect from 1st March 1920, but as there did not exist sufficient provision in the current year's budget to meet the extra charge involved, the revision was sanctioned with effect from 1st April 1921. The amount is required to meet the extra cost involved in giving retrospective effect to the revisions as in other Departments.
	Total ...	4,07,806	2,40,747	6,48,553	4,25,486	

27. Ports and Pilotage (Reserved).

203	Entertainment of two Ship Surveyors	29,150	...	29,150	31,800	Since the appointment of the 3rd Ship Surveyor in the Marine Survey Department in 1913 the survey work has steadily increased, and owing to the increasingly complicated structure of ships coming under survey and the more stringent regulations issued by the Board of Trade with regard to the survey of passenger vessels, the present staff, which is already overworked, is found to be inadequate. The Government of India has been asked to sanction the entertainment of two more Surveyors on Rs. 1,075 per mensem *plus* Rs. 250 as motor car allowance.
204	Increased salaries to the existing three Ship Surveyors.	6,900	...	6,900	6,900	It has been proposed by the Director of the Royal Indian Marine that the Ship Surveyors should be given a fixed staff allowance *plus* the pay of their grade. The increased expenditure on account of the increase in the salaries, if the Director's proposal is sanctioned by the Government of India, amounts to Rs. 6,900.
	Total ...	36,050	...	36,050	38,700	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	30, Scientific Departments (Transferred).	Rs.	Rs.	Rs.	Rs.	
205	Grant to the Bombay Branch of the Royal Asiatic Society for increasing its shelving accommodation.	...	3,000	3,000	...	This is the first instalment towards the provision of sufficient shelving accommodation for the increasing number of books belonging to the Society.
206	Special grant to the Naqquarkhana Museum, Bijapur ...	...	2,000	2,000	...	This is a contribution towards the expenditure incurred by the Museum Committee in purchasing certain articles of the Adilshahi period which would otherwise have been purchased by foreign tourists and would thus have been lost to the country.
207	Increase in the grant to the Anthropological Society ...	500	...	500	500	This is to help the Society to meet to a certain extent the loss sustained by it in the publication of its journal.
208	Increase in the grant to the Natural History Society ...	12,500	...	12,500	12,500	This is on account of the maintenance at the Prince of Wales Museum of Western India of the Society's collection which was hitherto housed in their office in the Apollo Street.
	Total ...	13,000	5,000	18,000	13,000	

	31, Education (Partly Reserved and partly Transferred).					
209	Grants to District Local Boards for the entertainment of additional assistants in undermanned schools.	50,000	...	50,000	50,000	The Divisional Inspectors have been pressing for special grants for providing additional untrained but qualified assistants for undermanned Local Board schools. Mainly on account of want of funds no grants have been made to the Boards for the purpose during the last 4 or 5 years and the demand for more assistants is real and urgent.
210	Charges in connection with the establishment of a Government Middle School at Karachi :— *Recurring.* 9 Ordinary Assistants at Rs. 70—5—120—5—140—10—200 (average Rs. 135); Local allowance at 15 per cent. up to Rs. 100 and 10 per cent. above Rs. 100 and up to Rs. 200. 11 Vernacular third year trained teachers at Rs. 40—2—80 (average Rs. 60); Local allowance at the usual rates for these trained teachers. Duty allowance at Rs. 15 per mensem for each of these trained teachers. 1 Gymnast at Rs. 35—$\frac{5}{8}$—80 (average Rs. 54); Local allowance. 1 Laboratory Assistant at Rs. 15—$\frac{1}{8}$—20 (average Rs. 17); Temporary and provisional allowance at Rs. 6. 2 Kamathis on a consolidated pay of Rs. 20 per mensem each. Remuneration to clerk in the Karachi High School at 20 per cent. of his pay. Contract grant Rs. 500. Service postage charges Rs. 50. Non-recurring charges for purchase of books, Science apparatus, etc., Rs. 1,000	20,724	1,000	21,724	40,654	As far back as 1911 Government approved a proposal to establish an independent Anglo-Vernacular Middle School at Karachi when funds became available, the present N. J. High School being then restricted to Anglo-Vernacular standards IV to VII. Owing to financial stringency the proposal could not be carried into effect. In view of the growth of the demand for secondary education, the opening of a Middle School at Karachi has now become an urgent necessity. Provision on this account was made in the current year's budget but had subsequently to be omitted on account of financial stringency. The school is to be opened with effect from April 1922 and provision for 11 months has accordingly been made.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education (Partly Reserved and partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
211	Charges in connection with the Training College for men, Poona :—					Provision was originally proposed to be made for these charges in the current year's budget. Owing to financial stringency, however, it was subsequently omitted. The present number of cooks, *viz.*, five, is found by actual experience to be inadequate. Hence the need for an additional cook. The grant for comforts is intended to provide special diet, *e.g.*, milk, sago, fruit, soda water, ice, etc., when boarders who are too poor to procure such things fall ill. The gymnastic apparatus is required to replace some of the existing apparatus which is completely worn out and cannot be used in the new gymnasium. Additional musical instruments are required for the efficient teaching of music, the existing ones being insufficient.
	Recurring.					
	(*a*) Additional cook on Rs. 20 per mensem *plus* Rs. 6 temporary and provisional allowance.	286	...	286	312	
	(*b*) Comforts for students during illness ...	150	...	150	150	
	(*c*) Rates and taxes	100	...	100	100	
	Non-recurring.					
	(*d*) Gymnastic apparatus and musical instruments.	....	700	700	...	
212	Entertainment of a temporary lecturer in Urdu at one of the four Government Arts Colleges and grant for the purchase of Urdu books.	2,250	100	2,350	7,800	It is proposed to make provision for the teaching of Urdu at one of the four Government Arts Colleges where there is a demand for it. Provision for the teaching of the other vernaculars has been already made by Government. Provision on account of the lecturer for next year is for nine months only.
213	Proposals in connection with the Secondary Training College, Bombay—	2,250	3,500	5,750	7,800	The entertainment of a Lecturer in History and Geography is essential on account of the readjustment of the courses, etc., at the college necessary to bring them into line with the requirements of the University and to make the affiliation of the college to the University feasible next year. The question whether the new post should be included in the Bombay Educational
	Recurring.					
	(*a*) Lecturer in History and Geography (starting pay Rs. 250).					

	Non-recurring.					Service and whether it should be treated as a major one, namely, on pay of Rs. 250—20—550—20—650, or a minor one, *viz.*, on Rs. 250—20—550 only will have to be considered after the status of the present posts of lecturers in the college is fixed. The Lecturer is to be entertained from 1st June 1922, *i.e.*, for nine months during next year.
	(*b*) Purchase of books for the library ... Rs. 1,000					
	(*c*) Purchase of geographical apparatus. „ 1,000					
	(*d*) Purchase of furniture (6 dual desks) for the History and Geography class ... ... „ 300					
	(*e*) Purchase of science materials and apparatus for the laboratory ... „ 1,200					
214	Charges in connection with the Elphinstone College, Bombay—					
	(1) Entertainment of an additional clerk on Rs. 60—4—100—3—160 per mensem.	720	...	720	1,920	(1) An additional clerk is required to cope with the increased work in the college.
	(2) Increase in the grant for service stamps ...	75	...	75	75	(2) This provision is made on account of the increase in the postal rates.
	(3) Special grant for French books	...	500	500	...	(3) This is necessary in view of the teaching of the Honours course in French at the college.
215	Entertainment of two temporary clerks for the office of the Director of Public Instruction in connection with the preparation of the next Quinquennial Report.	...	1,500	1,500	...	The existing clerical establishment of the Director of Public Instruction's office is hardly adequate for present requirements and it is not therefore possible to detail any clerk from the present staff for the purpose of the Quinquennial Report. It is therefore proposed to entertain two clerks for a period of six months. As experienced clerks are necessary, it is proposed to engage them on Rs. 150 and 100 per mensem.
216	Increase in the pay of the post of Head Mistress of the Humby Vernacular School, Manora, from Rs. 30 to Rs. 45—3—75.	180	...	180	540	The school, which is directly managed by the Educational Department, has a staff consisting of two untrained mistresses. It is proposed to place the school under a trained and competent mistress recruited from the Presidency proper, the present Head Mistress working as an assistant under her.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education (Partly Reserved and partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
217	Entertainment of two third year trained teachers on the new scale of pay of Rs. 40—2—80 for the Practising School attached to the Training College for Women, Hyderabad.	1,440	...	1,440	1,920	There are at present 7 classes and four teachers exclusive of the Head Mistress. In accordance with the approved principle of providing a separate assistant teacher for each class, three additional teachers are required. In view, however, of the small numbers in the higher standards, it is proposed to entertain only two additional teachers of experience on Rs. 60 per mensem for the present.
218	Charges in connection with the Branch Anglo-Vernacular Girls' School, Nasik :—					
	(*a*) Entertainment of an additional third year trained mistress on Rs. 40—2—80 per mensem from 1st March 1922.	720	...	720	960	The total number of girls in the school is 36 and there are about 14 girls in standard III at present. When these girls are promoted to standard IV and an extra class is added, one more teacher will be necessary. As an experienced teacher is required, one on Rs. 60 is to be appointed.
	(*b*) Grant for water supply ...	50	...	50	50	A grant is necessary as at present the students experience great difficulty in getting water for drinking purposes, the supply at the school being insufficient.
	(*c*) Entertainment of a part-time sweeper on Rs. 5 per mensem.	60	...	60	60	A sweeper is needed to clean the school compound and the latrines.

219	Ranchhodlal Chotalal Technical Institute, Ahmedabad— (i) Increase in the pay of four coolies from Rs. 18 to 22 per mensem each.	192	...	192	192	It is difficult to obtain coolies on their present pay of Rs. 12 and Rs. 6 temporary and provisional allowance. It is, therefore, proposed to grant them a consolidated pay of Rs. 22 a month.
	(ii) Grant for wear and tear of tools supplied to students.	500	...	500	500	Tools such as files, chisels, etc., which have been recently supplied to the Institute require to be replaced every year. It is proposed to make a provision of Rs. 500 recurring for this purpose.
220	Charges in connection with the Urdu Training Classes at Ahmedabad *Recurring.* Entertainment of an additional cook on Rs. 18 *plus* Rs. 6 temporary and provisional allowance. *Non-recurring.* Charges for equipment for nature study, gardening, sloyd and physical charts, Rs. 815.	264	815	1,079	288	The existing number of cooks (2) is found to be insufficient. The non-recurring charges are necessary to enable the Head Master to teach the subjects efficiently to the students.
221	Grant to the Bhandarkar Oriental Research Institute, Poona.	...	6,000	6,000	...	Government have decided to give an annual grant to the Institute equal to one-third of the expenditure, but not exceeding Rs. 6,000 per annum, for the preparation of a critical and scientific edition of the Mahabharata.

H 1020—46

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education (Partly Reserved and Partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
222	Charges in connection with the establishment of a hostel for 50 depressed class boys at Poona :— *Recurring.* (*a*) Hostel Superintendent on Rs. 100 per mensem ; (*b*) Peon on Rs. 10 *plus* Rs. 6 temporary and provisional allowance per mensem ; (*c*) Watchman on Rs. 8 *plus* Rs. 6 temporary and provisional allowance per mensem ; (*d*) Two hostel servants at Rs. 10 *plus* Rs. 6 temporary and provisional allowance per mensem ; (*e*) Two cooks at Rs. 20 and 15 per mensem *plus* Rs. 6 each per mensem temporary and provisional allowance ; (*f*) Bhangi on Rs. 10 *plus* Rs. 6 temporary and provisional allowance per mensem ; (*g*) Rent at Rs. 150 per mensem ; (*h*) Rates and taxes — Rs. 200 ; (*i*) Water supply — Rs. 300 ; (*j*) Contingent grant — Rs. 250 ; (*k*) Medical allowance at Rs. 10 per mensem ; (*l*) Food charges at Rs. 12-8 per mensem each for 50 students ; (*m*) Charges for books and school requisites — Rs. 250.	9,840	2,245	12,085	13,120	The provision is necessary to enable the depressed class boys to prosecute their studies in a well-conducted hostel. Provision has been made for nine months during next year.

	Non-recurring.					
	Purchase of tables, chairs, lamps, cooking utensils, etc., Rs. 2,245.					
223	Supply of books, slates, etc., to pupils of the depressed classes studying in Local Board primary schools.	10,000	...	10,000	10,000	In accordance with a resolution moved in the Legislative Council meeting of 2nd August 1920 by Mr. B. S. Kamat and passed by the Council in an amended form, it has been proposed to supply books, slates, etc., to pupils of the depressed classes studying in Local Board primary schools. It is estimated that on an average a sum of Rs. 1-8-0 is required for this purpose for each pupil. At this rate the total cost will be Rs. 23,400 in round figures. On account of financial stringency a provision of Rs. 10,000 only is made in next year's budget.
224	Additional provision on account of the grant of scholarships to depressed class boys studying in—					
	(1) Secondary schools	12,960	...	12,960	12,960	The scholarships are necessary to enable the depressed class students to prosecute their studies and to encourage education among these classes. The value of the scholarships in the High School standards will be Rs. 12 (standards IV and V) and Rs. 15 (standards VI and VII). The value of the scholarships in primary schools will be Rs. 5 per mensem. The secondary scholarships are to be awarded at the rate of one each per district in the Presidency proper, and the primary scholarships at the rate of 10 per district (in standards V to VII).
	(2) Primary schools (in upper standards) ...	36,000	..	36,000	36,000	
225	Institution of 8 scholarships of Rs. 30 per mensem each tenable for two years for students of the most advanced class in the Sir J. J. School of Art, Bombay, and discontinuance of four out of the six pupil teacherships at Rs. 10 per mensem each.	2,200	...	2,200	2,400	The scholarships are necessary to encourage students in advanced classes to prosecute their studies. They are mainly intended for students of the Mural Painting class, which has been recently opened and is the Senior painting class in the school.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total		
1	2	3	4	5	6	7
	31, Education (Partly Reserved and Partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
226	Proposal to increase the number of scholarships to girls studying in Anglo-Vernacular schools in Sind from 18 to 35.	1,020	...	1,020	1,020	It is proposed to increase the number of scholarships with a view to providing facilities for promising girls to go up to the higher standards of a high school. The scholarships are to be distributed equally among the seven Anglo-Vernacular standards.
227	Charges in connection with the Gujarat College, Ahmedabad :—					
	(i) Increase in the grant for water tax ...	1,000	...	1,000	1,000	(i) The Municipality has raised the rates of water-tax from 3 to 8 annas per 1,000 gallons. It has been asked to reconsider its decision but the provision is made in case it does not.
	(ii) Increase in the recurring grant for apparatus for the Botanical Department.	550	...	550	550	(ii) Owing to increase in the prices of scientific apparatus and material the increase is considered to be necessary.
228	Expenditure in connection with the Royal Institute of Science :—					
	(1) Entertainment of two hamals at Rs. 27 per mensem each.	486	...	486	486	(1) In view of the great floor space of the Institute and the number of appliances to be cleaned, etc., two more hamals at least are necessary.
	(2) Grant for apparatus	...	50,000	50,000	...	(2) The amount is required for the purchase of part of the remaining apparatus which is required for the Institute.

	(3) Rates and taxes	725	...	725	725	(3) When the Institute is in full working order and the question of a hostel for it finally decided the present provision for rates and taxes will not suffice. It is, therefore, proposed to make a provision of Rs. 725 on the basis of that of the Elphinstone College.
229	Grant for apparatus and prime movers required for D. J. Sind College, Karachi.	...	24,000	24,000	...	The amount is required for a grant for apparatus, etc., which are required for the College. The total expenditure on this account is estimated at Rs. 1,40,000.
230	Rent for the office of the Inspector of Science teaching at Rs. 75 per mensem.	825	...	825	900	The Inspector's office is at present accommodated in one of the rooms allotted to the Director of Public Instruction's office in the Central Offices building at Poona. This arrangement is extremely inconvenient to the latter office which is overcrowded to an extent which affects its efficiency and the space occupied by the Inspector is urgently required. It is therefore proposed to secure separate office accommodation for him from 1st April next.
231	Grant for furniture for the boarding house attached to the Grammar School, Karachi.	...	1,248	1,248	...	The cost on account of the furniture has been estimated at Rs. 2,495. It is proposed to give a grant equal to one-half of the cost in accordance with the general orders of Government regarding grants to hostels.
232	Non-recurring charges as shown below for the Training College for Women, Dharwar :— (1) Cooking utensils Rs. 500 (2) Two boilers Rs. 200	...	700	700	...	The cooking utensils supplied in 1912 to the hostel attached to the college are found to be quite insufficient owing to the increase in the number of resident students.
233	Revision of pay of the establishment of the David Sassoon Industrial and Reformatory Institution.	8,000	"	8,000	10,000	Government have recently sanctioned the proposals of the Managing Committee of the Institution to revise the pay of their establishment and the extra charge on account of the increase in pay has to be taken into account in calculating the deficit which Government have promised to make good.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring	Total.		
1	2	3	4	5	6	7
	31, Education (Partly Reserved and Partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
234	Lump provision for reorganisation of the women's branch of the Provincial Educational Service.	12,000	...	12,000	12,000	As a result of the recommendations of the Public Services Commission it has been decided to reorganise this Service.
235	Provision for training an Indian in Actuarial Science ...	...	5,250	5,250	...	Actuarial science is now one of the optional subjects for the B. Com. degree but no arrangements have been so far made for teaching it at the Sydenham College. It is proposed to send to England a young man who has already passed two out of the four examinations of the Society of Actuaries in order that he may gain experience in actuarial work and pass the two remaining examinations. It is proposed to grant him a scholarship of £250 a year *plus* fees for two years for this purpose and to pay his passage both ways.
236	Building grant to the Bombay Municipality ...	...	1,00,000	1,00,000	...	The amount is required for payment of a further building grant to the Municipality in connection with its ten lakhs programme for providing adequate accommodation for the municipal primary schools in the city.
237	Grant to the Bombay University	25,000	...	25,000	25,000	Owing to the introduction of the Joint Board Examination the University has sustained a loss of Rs. 25,000 and has asked for a grant from Government to make up the deficiency.

238	Increase in the rent of the office of the Deputy Educational Inspector, Kaira, from Rs. 40 to Rs. 60 per mensem.	240	...	240	240	The extra provision is necessary to meet the increase in the rent from Rs. 40 to Rs. 60 demanded by the owners of the buildings in which the office of the Deputy Educational Inspector, Kaira, is located.
239	Increase in the allotments for postage charges of the following educational offices and institutions :—	840	...	840	840	Owing to the general increase in postal rates the existing allotments are inadequate to meet the requirements of the office and institutions concerned.
	(1) Deputy Educational Inspector, Ahmedabad. Rs. 100					
	(2) Do. Kaira 150					
	(3) Do. Broach 95					
	(4) Do. Surat 130					
	(5) Do. Panch Mahals 100					
	(6) Do. Upper Sind Frontier ... 65					
	(7) Do. For Visual Instruction ... 75					
	(8) Girls' High School, Ahmedabad ... 15					
	(9) R. C. Technical Institute, Ahmedabad ... 10					
	(10) Provincial Advisory Committee, Bombay. 100					
	840					
240	Increase in the allotment for service postage charges of the office of the Inspector of Training Schools from Rs. 224 to Rs. 500.	276	...	276	276	This is rendered necessary by the increase in postal rates.
241	Sydenham College of Commerce and Economics, Bombay :—					
	(*i*) Increase in conservancy charges ...	48	...	48	48	(*i*) The Bombay Municipality has increased the charges;
	(*ii*) Increase in library grant ...	500	...	500	500	(*ii*) The increase asked for is necessary owing to the rise in prices of books.
242	Entertainment of a temporary clerk on Rs. 60 per mensem for one month every year in the office of the Educational Inspector, Bombay Division, in connection with the Vernacular Final Examination.	60	...	60	60	An additional clerk is necessary to deal with very heavy work in the Inspector's Office on account of the Vernacular Final Examination. An additional clerk is similarly allowed in other Divisional Educational Inspectors' Offices.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education (Partly Reserved and Partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
243	Continuance of the shorthand classes at the Sydenham College of Commerce and Economics, Bombay.	...	2,259	2,259	...	In view of the large number of students taking advantage of these classes their continuance is considered to be necessary.
244	Allowance to Mrs. Glander for typewriting classes at the Sydenham College of Commerce and Economics, Bombay.	...	1,200	1,200	...	This is necessary as the classes will continue.
245	Government Law School, Bombay :—					
	(*i*) Continuance of temporary arrangements for teaching an increased number of students.	...	8,724	8,724	...	(*i*) In view of the large number of students it is found necessary to continue the present temporary arrangements for teaching them.
	(*ii*) Increase in the library grant ...	1,000	...	1,000	1,000	(*ii*) It is necessary to increase the library grant of the school by at least Rs. 1,000 in order to keep the library up to date.
246	Provision for medicines and instruments for Willingdon Boys' Home Reformatory.	250	...	250	250	A small stock of medicines and instruments for an emergency is required at this institution.

247	Expenditure in connection with the proposal to reorganise the teaching in the architectural classes of the Sir J. J. School of Art, Bombay :—					
	(*a*) One Visiting Lecturer for studio work at Rs. 15 per visit	720	...	720	720	(*a*), (*b*) and (*c*).—The necessity for a properly established School of Architecture has long been recognised and a scheme for the establishment of such a school has been approved by Government. Owing to financial considerations however the scheme has not been brought into operation. It has since been represented that there is a great need for properly trained architects. There is now all over India phenomenal building activity. Housing and town planning schemes, Municipal and Port projects are being proceeded with and a great reclamation scheme is in progress. There is therefore an enormous amount of work for architects to do. The chief obstacle with which the students of the architectural classes are faced when they leave the school, is that ordinarily they cannot obtain a building license; nor do they expect to obtain it until they secure a Government Diploma or a University degree in Architecture. It is therefore proposed to open a fifth year class with a view to enable the students to qualify for the Government Diploma in Architecture.
	(*b*) One Visiting Lecturer for Hygiene and one for Electrical Engineering at Rs. 15 per visit each.	480	...	480	480	
	(*c*) Entertainment of six pupil teachers to be designated Assistant teachers at Rs. 5 each per visit.	2,400	...	2,400	2,400	
	(*d*) Entertainment of one studio assistant on Rs. 100—5—150 per mensem.	1,100	...	1,100	1,800	(*d*) The draughtsman sanctioned for the school having most important work to do and having enough work to occupy all his time cannot attend to any other work such as the keeping up of registers of class, daily attendance, etc., nor can he keep in order library, surveying instruments and lantern slides, casts, etc. It is therefore necessary to entertain a studio assistant who must have technical knowledge and who can distinguish between different kinds of drawings and different styles of architecture and take care of technical instruments. As such a man cannot be secured under Rs. 100 per mensem, it is proposed to give him a pay of Rs. 100—5—150 per mensem.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31. Education (Partly Reserved and partly Transferred)—concld.	Rs.	Rs.	Rs.	Rs.	
	(*e*) Entertainment of a hamal on Rs. 27 per mensem.	297	...	297	324	(*e*) The work is already more than one man can do and with a new class started in a separate building it will be impossible for him to carry on alone apart from the labour of moving the tables twice a day. An extra hamal is therefore necessary.
	(*f*) Furniture and equipment	...	1,000	1,000	...	(*f*) The amount is required to purchase a book-case and a cupboard for the purpose of storing the equipment of the new class and also for purchasing drawing boards.
248	Additional provision on account of the proposal to raise the rates of stipends for the best and second best students of the workshop attached to the College of Engineering, Poona, from Rs. 15 and Rs. 10 per mensem in the first and second year respectively to Rs. 40 and 30 respectively in the first and Rs. 30 and 20 respectively in the second year.	840	...	840	840	It has been represented that as the rates of stipends at present given (Rs. 15 per mensem in the first year and Rs. 10 per mensem in the second year) to workshop students of the College of Engineering, Poona, are inadequate and as few students take advantage of them, they should be raised to Rs. 40 and 30 respectively. It has however been proposed that as an experiment encouragement should be given only to those who undergo a satisfactory two years' training and special encouragement to the most promising, not as shown by mere examination results at the College but rather by natural aptitude for mechanical engineering. It is accordingly proposed to give stipends at the rates referred to, the remaining students being given stipends at the present rates.
	Total ...	2,09,618	2,10,741	4,20,359	2,49,422	*Note.*—Items 231, 233 and 246 are reserved.

	32, Medical (Partly Reserved and partly Transferred).					
249	Increase in the grant for 'value of and freight on Europe stores' and 'service postage and telegram charges' fixed for the office of the Chemical Analyser to Government, Bombay.	8,317 50	... ...	8,317 50	8,317 50	The present grant of Rs. 6,683 to the laboratory of the Chemical Analyser to Government for value of and freight on Europe stores was fixed some years ago. The work of the laboratory has been continually increasing and since the beginning of the war there have been very great increases in the prices of chemicals and chemical apparatus. In view of the actual expenditure during the last three years and the rise in the rate of exchange an increased grant of Rs. 15,000 is necessary. Owing to higher rates of postal charges the annual grant of Rs. 175 for service postage and telegram charges has to be raised to Rs. 225.
250	Increase in the pay of the Chemical Assistant and the Laboratory Assistant attached to the Laboratory of the Chemical Analyser for Sind.	540	...	540	2,220	The pay of the two appointments in question sanctioned by Government in 1920 has been found inadequate and it is impossible to secure the services of men suitable for the appointments. It is, therefore, proposed to increase the pay of these appointments as shown below:— Present designation and pay. (1) Chemical Assistant, Rs. 105—5—140 (2) Laboratory Servant, Rs. 35—1—40. Proposed designation and pay. Chemical Assistant; Rs. 125—12½—250. Laboratory Assistant Rs. 50—5—100, *plus* travelling allowance of Rs. 10 per mensem.
251	Appointment of a lift attendant at the Grant Medical College, Bombay.	352	...	352	564	A man is required to work the lift in the Grant Medical College. The pay proposed is Rs. 25—2—40, *plus* Rs. 10 temporary and provisional allowance and Rs. 7 house-rent. Provision is made for eleven months of next year.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Partly Reserved and partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
252	Additional articles of X-ray apparatus required for the Gokuldas Tejpal Hospital, Bombay.	...	9,940	9,940	...	The Surgeon, Gokuldas Tejpal Hospital, Bombay, reports that the existing X-ray apparatus is entirely inadequate for efficient working at his Hospital. It is only possible to examine thin parts of the body and the penetration is insufficient for any thick part. The Gokuldas Tejpal Hospital admits a large number of accident cases and the provision of an adequate X-ray apparatus for the proper examination of doubtful cases is a matter of importance and urgency.
253	Additional grants for the Gokuldas Tejpal Hospital, Bombay.	1,677	15,000	16,677	2,427	The increased expenditure is on account of the following items:— (1) Rents and Taxes ... ... Rs. 327; (2) Electrical Lift ... ... 300; (3) Increased amount and cost of medicines ... ... 1,050; (4) Cost of replacement and renewal of instruments ... ... 10,000; (5) Apparatus for electrical treatment ... 5,000. Total 16,677
254	Increase in the grant for garden charges at the Central Lunatic Asylum, Yeravda.	1,100	...	1,100	1,100	The present grant for garden charges is insufficient on account of increased cost of labour and carting charges. The amount spent on gardens at Lunatic Asylums is no loss to Government as the vegetables and other produce are either sold to the public or are utilized for the menials of the Asylum and the amount thus realized exceeds the amount spent. It is proposed to increase the present grant of Rs. 2,000 to Rs. 3,100.

255	Increased grant for garden charges for the Lunatic Asylum, Hyderabad.	400	...	400	400	The present grant for this item is Rs. 600. An additional grant of Rs. 400 is necessary on account of the high rates of fodder and of other articles required for the garden. As stated in the case of the Central Lunatic Asylum, Yeravda, the expenditure is remunerative.
256	Increase in the grant for the purchase of books for Civil Hospitals.	493	...	493	493	The publishers of the British Journal of Surgery have raised the rate of subscription for the publication from Rs. 23-12-0 to Rs. 36-12-0. The book is a very useful addition to hospital libraries. The necessary provision has been made to meet the extra charge on account of the increased rate.
257	Ring Magnet for the Ophthalmic Hospital, Bombay ...	...	2,960	2,960		A hospital like the Ophthalmic Hospital should have an up-to-date apparatus for the treatment of eye cases. It is, therefore, proposed to purchase a ring magnet such as is used in London hospitals. The magnet requires an electric motor to work it. The whole apparatus including wiring is estimated to cost about Rs. 2,960.
258	Grant for the Bombay Medical Council ..	8,200	...	8,200	8,200 (The amount is fixed every year.)	The Registrar, Bombay Medical Council, has submitted an estimate of the income and expenditure of the Council during the year 1922-23 which shows a deficit of Rs. 8,200 which has to be made good by Government. A provision of Rs. 9,000 has been made in the current year's budget.
259	Additional grant to the Sehwan Dispensary ...	370	...	370	370	The present grant of Rs. 130 is quite inadequate. The financial resources of the Sehwan Municipality are far from good and are unable to meet the increased demands on account of dispensary. It is therefore proposed to increase the grant to Rs. 500.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical (Partly Reserved and partly Transferred)—concld.	Rs.	Rs.	Rs.	Rs.	
260	Appointment of an I.M.S. Officer of the rank of Lieut.-Colonel to make investigations as regards indigenous drugs.	...	27,730	27,730	...	As a result of the discussion in the Legislative Council on the subject of the encouragement to the practice of Ayurvedic and Unani systems of medical treatments Government contemplate to appoint for a period of one year in the first instance an officer of the Indian Medical Service of the rank of Lieut.-Colonel to report on the questions of the State aid to be given to foster the practice of these systems and the standardization of indigenous drugs. A provision for 11 months of next year is made as follows :—
						Rs.
						Salary of the officer Rs. 2,250 × 11 ... 24,750
						Pay of peon Rs. 20 × 11 220
						Travelling Allowance and contingencies... 2,760
						27,730
261	Revision of pay of Sub-Assistant Surgeons ...	11,000	11,000	22,000	Not available.	The existing rate of pay for Sub-Assistant Surgeons which was sanctioned in July 1919 is as follows :—
						Rs.
						Senior grade 1st Class 120
						„ 2nd Class 110
						1st grade over 15 years' service ... 95
						2nd grade from 11—15 years' service ... 80
						3rd grade from 6—10 years' service ... 65
						4th grade from 1—5 years' service ... 50

Tota ...	32,499	66,630	99,129	

In addition they draw temporary and provisional allowances at half-rates. In view of the altered conditions these rates were found to be inadequate and a revised time scale of pay of Rs. 60—7—200 per mensem is proposed. The standing Finance Committee, however, propose a lower scale, *viz.*, Rs. 50—5—150. It has been decided to provide for the scale of Rs. 60—7—200 for the current year subject to the approval of the Legislative Council. It is intended to meet the charge during the current year by means of a re-appropriation of funds, but as it is likely that the revised pay cannot be drawn before the close of the year, a provision of Rs. 22,000 for two years has been made in next year's budget. This represents net increase in cost for two years over and above the present expenditure.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	33, Public Health (Transferred).	Rs.	Rs.	Rs.	Rs.	
262	Karachi Development Scheme ...	...	6,00,000	6,00,000	...	This provision is on account of the contribution of this Government towards the expenditure on new military buildings at Quetta in lieu of military lands in Karachi taken from the Government of India for the Karachi Development Scheme. It is to be met out of loan funds.
263	Provision for grants-in-aid to local bodies for sanitary project.	...	7,52,000	7,52,000	...	This amount is arrived at as follows :— 1. Treating the Poona City Settling Tanks with chloride of lime ... ... Rs. 10,000 2. Poona Drainage Scheme ... ... 1,85,000 3. Improvements to Ahmedabad Water Supply (New Engine) ... ... 3,44,000 4. Improvements to Sukkur Water Supply ... 1,11,000 5. Improvements to Pandharpur Water Works. 85,000 6. Quarters for the Assistant Mechanical Engineer at the Pandharpur Water Works ... 6,200 7. Compensation for loss of leakage of water from the Poona Settling Tanks 10,800 7,52,000
	Total ...	...	13,52,000	13,52,000	...	

264	Arrear payments on account of the revision of the pay of the establishments in the Agricultural Department.	...	84,700	84,700	...	The amount is required for the payment of the arrears of pay of the following establishments which was revised during the current year :— Rs. Provincial Agricultural Service ... 18,000 Graduate and non-graduate fieldmen ... 48,500 Clerical establishment, Agricultural Department ... ... 8,400 Agricultural Engineers' establishment ... 9,800 Total ... 84,700 In the orders issued on the revision schemes payment was sanctioned from 1st March 1921, and the question of giving the arrears from 1st March 1920 was postponed.
265	Creation of one post in the Provincial Agricultural Service for Mr. K. I. Thadani (Sind) on Rs. 250—20—750 per mensem.	3,000	...	3,000	9,000	The question of strengthening the Agricultural staff in Sind has been engaging the attention of Government in connection with the recommendations of the Indian Cotton Committee. As it is difficult to send men from the Presidency Proper to Sind, it has been decided to get the existing men in Sind trained for the more advanced work required of them. With this end in view Mr. K. I. Thadani, an Agricultural graduate serving in Sind, has been deputed to America to study Cotton breeding for one year. The Government of India sanctioned this deputation on the condition that Mr. Thadani should be taken into the Provincial Agricultural Service. The Director now proposes to create an appointment in that service to provide for Mr. Thadani, who is expected to return to India before 31st March 1922.

B 1050—50

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	34, Agriculture (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
266	Development of propaganda work through Agricultural Associations and Co-operative bodies.	16,000	...	16,000	16,000	The question of the co-ordination of the Agricultural and Co-operative Departments for propaganda work was discussed at the meeting of the Provincial Board of Agriculture held in August 1921, and in a Press Note dated October 1921 Government have accepted the recommendations of the Board for the spreading of agricultural propaganda by means of Divisional Boards composed of official and non-official members. A taluka is to be taken as the unit of organization and a committee elected from Co-operative unions, associations, etc., helped by experienced officers of the Agricultural Department is to draw up the programme of work. Fieldmen or kamgars of the Agricultural Department are to be lent to the Committees to do all the work in connection with the propaganda. The annual cost on account of the fieldmen, for the distribution of seeds, etc., is estimated at Rs. 1,600 per unit, half of which up to a maximum of Rs. 1,000 is to be borne by Government on condition that the local bodies contribute an equal amount. A lump provision of Rs. 16,000 is proposed to start work during the next year.

267	Creation of an additional appointment of Deputy Superintendent, Civil Veterinary Department, on Rs. 250—25—550—25—750.	3,000	...	3,000	9,000
	Travelling allowance for do. Rs. 125...	1,500	...	1,500	1,500
	Peon at Rs. 16	192	...	192	192
268	Additional provision for sera and vaccines—				
	(*a*) for Presidency	5,000	...	5,000	5,000
	(*b*) for Sind	1,500	...	1,500	1,500
	Total ...	30,192	84,700	1,14,892	42,192

In view of the prospective needs of the Presidency the services of Mr. N. K. Vacha, a Deputy Superintendent employed on inoculation work at the Muktesar Laboratory, have been secured for this Presidency from July last and at present a temporary appointment of Deputy Superintendent has been created for him. This temporary arrangement will have to be continued till a permanent appointment is made next year. Provision for the next year at the rate of Rs. 250 per mensem with travelling allowance of Rs. 125 per mensem and a peon on Rs. 16 has therefore been proposed.

The Government of India propose to increase the prices of vaccines and sera by 50 per cent. The usual provision under this head is Rs. 25,000 for the Presidency proper and Rs. 2,500 for Sind. The price of actual number of doses used in the Presidency is Rs. 20,000 which with the proposed increase will amount to Rs. 30,000. Similarly the provision for Sind will have to be raised to Rs. 4,000 especially as the current year's provision was found deficient. To recoup the extra cost it is under contemplation to charge small fees for rinderpest inoculations which are at present done free.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	35, Industries (Transferred).	Rs.	Rs.	Rs.	Rs.	
269	Entertainment of additional establishment for the office of the Director of Industries.	2,365	...	2,365	5,160	It is proposed to add one clerk (graduate) in the grade of Rs. 85—5—100, two clerks in the grade of Rs. 60—4—100—3—160 each and one peon on Rs. 10 per mensem to the office establishment of the Director of Industries. The Director's office is at present divided into five branches, of which three are correspondence branches, one information bureau and one accounts branch. For the proper organization of work there should be two graduates in each of the three correspondence branches and one as an assistant to the Superintendent, Information Bureau. This does not make any allowance for the leave reserve, so one more graduate is required. The Director's office has eight clerks in the grade of Rs. 60—4—100—3—160 and two additional ones are required owing to the general increase in work. One of them will be utilized as a typist as typing work has considerably increased. One more peon is necessary as the correspondence of the office requires more delivery of letters by hand and other outdoor work by peons than in the case of ordinary administrative departments. Provision is made for eleven months of next year.
270	Apprenticeship scheme at Dapuri	3,380	...	3,380	3,460	In connection with the scheme for training apprentices at Dapuri a vernacular teacher on Rs. 50 per mensem has

						been entertained from the current year. There is growing demand amongst the artisan classes for instruction in English and it is desirable that the apprentices should have some knowledge of English, *e. g.*, to the extent of being able to read drawings correctly. It is therefore proposed to entertain a teacher on Rs. 80 per mensem. A provision for eleven months of next year is made. A sum of Rs. 2,500 is required annually for payment to apprentices. This item is in the nature of a subsidy to the apprenticeship scheme. Once the boys have obtained a little instruction the wages which they are paid are recovered by being charged to the jobs on which they are working, but at the very outset of the boys' training this is not practicable and it is proposed to debit the payments to the younger boys to the lump grant of Rs. 2,500 referred to above. The grant is equal to the sum of Rs. 55 per apprentice taking the total number of apprentices as 45. This is much below the average grant-in-aid paid to technical schools for the technical side of the pupils' education.
271	Establishment of a small industrial museum	...	...	3,650	3,650	...	Every cold weather there are visitors from Europe and America who are prepared to make wholesale purchases of the higher class productions of cottage industries, specially high class textiles. It is extremely desirable that there should be facilities in the office of the Director of Industries for showing a typical range of samples. The Director is receiving a range of samples of Japanese textiles which are sold in the Australian market. The interest of these to the local mill industries is obvious, and there should be adequate facilities for displaying them or for explaining them to callers. It is therefore proposed to have a small museum with a curator on Rs. 150 per mensem whose appointment will be temporary in the first instance. A provision of Rs. 2,000 is required for show cases. There are two or three similar organizations in other provinces.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	35. Industries (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
272	Scholarships in Electrical Engineering	1,200	...	1,200	3,840	It is proposed to provide two scholarships in electrical engineering at the rate of Rs. 75 per mensem for the first year and Rs. 85 for the second year. The scholars selected will study at the Institute of Science, Bangalore, which provides a very high grade of training in electrical engineering. Such facilities do not exist in the Bombay Presidency. Similar scholarships are awarded by the Department of Industries to graduates in chemistry for research work at Bangalore. A provision of Rs. 1,200 is required for next year. This provision is for 8 months only as the term begins in July.
273	Special travelling scholarships	...	10,000	10,000	...	In August 1919 the Advisory Committee of the Department of Industries passed a resolution recommending the institution of a special travelling scholarship of Rs. 5,000 per annum for award to a young Indian who has been actively engaged in industry on his own account for assistance to travel abroad with the purpose of widening his knowledge in connection with the industry in which he is engaged. To give effect to the resolution a provision of Rs. 10,000 is proposed in the next year's budget. One deserving case is under the consideration of the Director of Industries who will submit a detailed report on the subject in consultation with his Advisory Committee.

274	Experimental work— (1) Rosha grass oil still ... Rs. 10,000 (2) Button making machinery ... „ 5,000 (3) Sizing experiments ... „ 2,000 (4) Silk twisting machinery ... „ 1,000 (5) Experiments in glass industry ... „ 2,000	...	20,000	20,000	...	The first four items are in respect to works which have already been taken up by the Department of Industries. The fifth item is a new one. It is intended to introduce a better type of furnace amongst bangle makers so as to enable them to obtain a higher temperature and a better quality of glass. Experiments will be made with the assistance of a state technical scholar who has specially studied furnace construction in England.
275	Participation in the British Industries Fair, 1923 ...	...	3,000	3,000	...	The Government of Bombay have decided to participate in the Fair of 1922 and have sanctioned a sum of Rs. 3,000 for the purchase of exhibits from the lump provision of Rs. 3,56,000 made in the current year's budget. A similar provision is necessary for participation in the Fair of 1923.
276	Participation in the British Empire Exhibition ...	...	1,000	1,000	...	The Government of India had inquired whether India should officially participate in the Exhibition of 1923. The Director of Industries consulted his Advisory Committee and it was decided that the Bombay Presidency should participate in the British Empire Exhibition and spend a sum of Rs. 10,000 on collection of articles for the Bombay exhibit. The Government of India have intimated that the exhibition is likely to be postponed till 1924 but that provision may be made for preliminary expenditure. Accordingly a provision of Rs. 1,000 is proposed in next year's budget.
277	Participation in the standing exhibition of Indian Art products in the office building of the High Commissioner for India, London.	1,000	...	1,000	1,000	Certain rooms of the High Commissioner's office are to be utilised for a standing exhibition of products of higher Indian arts and crafts. The Government of Bombay were asked to state whether they would participate in these arrangements. The Government of Bombay have expressed their desire to participate in the Exhibition. The participation is, however, subject to the approval of the Legislative Council. An annual grant not exceeding Rs. 1,000 is required for the purchase of articles suitable for inclusion in the High Commissioner's exhibition.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring	Non-recurring.	Total.		
1	2	3	4	5	6	7
	35, Industries (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
278	Grant-in aid to a private weaving school ...	1,000	...	1,000	1,000	An annual grant of Rs. 1,000 is required as a grant-in-aid to a weaving school to be started at Tikekar Wadi, Sholapur, by Mr. L. V. Tikekar of Sholapur. The details regarding Mr. Tikekar's scheme are awaited. The school is intended to teach the use of the fly shuttle slay and other improved appliances and thus do exactly the same work as is undertaken by Government Weaving schools and demonstrations. Secondly it will give young men an opportunity of receiving a training which will enable them to set up small hand-loom factories of their own. Thirdly it will provide the Industries Department with trained teachers and demonstrators. Great difficulty is at present experienced in getting teachers and demonstrators, who should be not only expert weavers but should have some teaching ability and a sufficient knowledge of English to enable them to maintain accounts and otherwise manage weaving schools. Mr. Tikekar's proposal is that Government should give him a loan of Rs. 25,000 without interest for a period of twenty years. This proposal has been referred to the Collector of Sholapur for opinion on various points.
279	Demonstration Pottery scheme	...	50,000	50,000	...	In February 1920 the Government of India made a non-recurring grant of Rs. 2,00,000 towards the capital expenditure on the establishment of a new school of pottery or demonstration factory. This grant has been

						merged in the general balance. The scheme has been held in abeyance because the site chosen for the factory is part of an area under development by the Development Directorate and nothing can be done until the Directorate have come to a decision regarding the lay-out of the whole area. The decision is expected to be reached shortly. The whole scheme now requires revision. However in order to make a beginning a provision of Rs. 50,000 is necessary.
280	Working charges of the pottery demonstration at the School of Art.	8,544	12,500	21,044	8,544	In order to give a more practical character to the instruction at present given in the Pottery Section of the School of Art, without incurring any loss to Government, it is proposed to start on a semi-commercial scale the manufacture of flooring tiles and common crockery. An outlay of roughly Rs. 12,500 and an additional monthly expenditure of Rs. 712, it is expected, will produce commercial articles to the value of over Rs. 2,000 monthly. There will be a monthly profit of Rs. 1,300 and if this is reduced to Rs. 1,000 the capital expenditure will be recovered in a year, plant worth about Rs. 10,000 remaining with the Department for subsequent use. The non-recurring expenditure of Rs. 12,500 is required for the following items :—

		Rs.
Dyes and other plant	...	9,550
Electric wiring	...	500
Rebuilding kiln	...	2,000

The recurring expenditure of Rs. 712 per mensem is required for coal and labour.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	35, Industries (Transferred)—concld.	Rs.	Rs.	Rs.	Rs.	
281	Experiments on the manufacture of carbonate of soda (trona).	...	5,000	5,000	...	The deposits of crude sodium carbonate in Sind and the Khairpur State were examined by an officer of the Geological Survey between November 1918 and February 1919. An analysis of the Soda obtained from the alkaline lakes in Sind and Khairpur shows that it is the same mineral as trona or urao, a chemical of considerable commercial value. Trona has a variety of industrial and commercial uses, *e.g.*, water softening, wool scouring, soap making, cleansing of utensils, etc. It can be used as a substitute for soda crystals. At the request of the Director of Industries the Sind Salt and Excise Department has taken up the experimental manufacture of trona. A sum of Rs. 1,500 required during the current year is to be met by reappropriation from the funds provided under 35, Industries. A sum of Rs. 5,000 is required for 1922-23 for the same purpose.
	Total ...	17,489	1,05,150	1,22,639	23,004	

	37, Miscellaneous Departments (partly Reserved and partly Transferred).					
282	Revision of salaries of Inspectors of the Amalgamated Factory, Boiler and Smoke Nuisances Departments.	...	26,000	26,000	...	It is proposed to retain the scale of salaries sanctioned by the Secretary of State in July 1920 and to grant increments of pay within the scale to the Inspectors so as to increase their salaries by 33⅓ per cent. above pre-war rates, in the same measure as the salaries of the Government servants have been increased on account of the rise in the cost of living.
283	Retention of two temporary Inspectors for the Amalgamated Factory, etc., Departments.	...	14,400	14,400	...	The appointments of two temporary Inspectors were sanctioned till the end of March 1921 in the first instance and the period of the appointments has been extended till the end of the current year. The pressure of work for which the appointments were created still continues and in all probability the Inspectors may have to be retained permanently in the Department. The provision asked for is therefore necessary for next year.
284	Retention of one clerk and one peon for the above two Inspectors during the year 1922-23.	...	1,044	1,044	...	The clerk and the peon have been sanctioned on account of the two temporary Inspectors referred to above. As the two Inspectors are proposed to be retained for next year it will be necessary to retain the services of the clerk and the peon also.
285	Provision for a clerk for three months in Bombay at Rs. 60 per mensem and a lump provision of Rs. 100 for Ahmedabad for Factory Annual Report work during the year 1922-23.	280	...	280	289	The Collector reports that the annual factory report work entails heavy clerical labour and that delay is inevitable if the work is left to be done by the regular establishment. A clerk for three months for Bombay at Rs. 60 per mensem and Rs. 30 in all for the work at Ahmedabad were sanctioned for the report for 1920. The Collector now states that Rs. 30 are not sufficient for Ahmedabad and has asked for Rs. 100 instead. A provision of Rs. 280 is therefore required for 1922-23 (Rs. 180 for Bombay and Rs. 100 for Ahmedabad).

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	37, Miscellaneous Departments (partly Reserved and partly Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
286	Provision of Rs. 300 for purchase of furniture for the office of the Inspector to be stationed at Poona and of Rs. 300 for the purchase of new furniture for the Bombay office for meeting the requirements of the temporary establishment, etc.	...	600	600	...	A grant of Rs. 300 for purchase of furniture for the Inspector's office to be located in Poona was sanctioned for the year 1921-22, but in view of the difficulty of getting suitable accommodation the Inspector has not yet been stationed there. If the grant should lapse fresh provision will be necessary for the next financial year.
287	Permanent retention of the two posts of clerks proposed to be reduced after the amalgamation of the Factory, etc., Departments.	1,632	...	1,632	3,840	It has not been possible to reduce the two posts of clerks which were proposed to be reduced after the amalgamation of the Factory, etc., Departments. Government have allowed their retention till the end of the current year. In all probability it will be necessary to retain the services of the clerks permanently in the Bombay office. Provision is made for their retention next year.
288	Expenditure on account of the lady Doctor deputed by the Lady Dufferin Fund Committee to give aid and advice to Factory women.	...	6,000	6,000	...	In connection with the recommendation of the International Labour Conference, regarding the employment of women in factories before and after child-birth, the Lady Dufferin Fund Committee have offered the services of a lady doctor for making preliminary inquiries with a view to encouraging employers to start voluntary schemes and make some efforts towards organising medical aid. The Committee will pay her salary, but this Government have to pay her an allowance of Rs. 350 per mensem and to defray her travelling expenses which may be estimated at Rs. 150 per mensem.

289	Increase in the pay and personnel of the staff of the Rent Controller, Bombay.	2,520	...	2,520	2,520	The additional cost is estimated at Rs. 210 a month. The increase is considered essential to cope with the increase of work in the Controller's office due to the working of the amendments of the Rent Acts.
290	Fees for two examiners in "Co-operation" at the Government diploma examination in Co-operative Accountancy.	600	...	600	600	To recruit suitable auditors for the Co-operative Department Government have sanctioned regulations for the award of a diploma in Co-operative Accountancy. The examination is to be conducted by the Accountancy Diploma Board. The question papers will be the same as those set for the Government Diploma in Accountancy of the Sydenham College of Commerce and Economics except that two fresh papers on Co-operation will be set for this new Diploma. Two separate examiners will have to be appointed for this purpose and an honorarium of Rs. 300 has been proposed for each examiner. The extra expenditure will be partly recouped by fees levied from examinees.
291	Conveyance allowance to the Director, Labour Office (Rs. 150).	1,800	...	1,800	1,800	The duties of the Director of Labour Office which include personal investigations into the conditions of industry and labour in all parts of the Island, visits to Mills, of which alone there are 86, and other industrial concerns, personal control of the inquiries and collection of information and statistics conducted by the Labour Office, interviews with Managing Agents, representatives of labour and other persons concerned in the work of the office, involve an extensive amount of travelling and cannot be expeditiously and efficiently carried out without the use of a motor car. The allowance proposed is in accordance with the rule laid down by the Government of India for Officers who have to maintain a motor car for the efficient performance of their official duty.
	Total ...	6,832	48,044	54,876	9,040	

1020—53

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	41, Civil Works—Civil (Partly Reserved and Partly Transferred).					
292	Extra amount to be paid to the Public Works Department on account of increased rate of establishment, tools and plant charges for works done for the—					Government have made certain temporary advances to the Funds in question for carrying out certain works of absolute necessity which could not otherwise have been carried out except by selling at their present depreciated value some of the Government securities in which the Funds are invested. These works have been carried through the agency of the Public Works Department, which usually levies an additional contribution of 12½ per cent. on account of establishment, tools and plant charges. It has been decided that this charge should be recouped to the Funds by grant-in-aid of equivalent amount.
	(*a*) Northern Group Ports Fund	...	114	114	...	
	(*b*) Southern Group Ports Fund	...	2,565	2,565	...	
	(*c*) Landing and Wharfage Fees Fund ...	...	1,683	1,683	...	
293	Grant to District Local Boards for village water supply and for expenditure on boring and jumper experiments.	...	1,20,000	1,20,000	...	The current year's provision is Rs. 1,20,000.
	Total ...	...	1,24,362	1,24,362	...	

	46, Stationery and Printing— *(Partly Reserved and Partly Transferred).*					
294	Lorry for the Yeravda Prison Press ...	...	10,000	10,000	...	The present lorry is worn out and costs a good deal for repairs. It will be necessary either to spend a large sum on putting it in good order, or to purchase a new one. Expert advice is being taken on this point, and this provision has been made in case it is decided to be necessary to purchase a new one.
295	Printing of the Educational Department Vernacular Readers at the Government Presses at Yeravda and Karachi.	47,250	2,33,000	2,80,250	2,00,000	The present arrangement whereby the Vernacular-Readers are published by Messrs. Macmillan and Company has been subjected to a great deal of criticism from all quarters, chiefly with regard to the prices charged for the Readers and the inadequacy of the stocks kept in hand. It is expected that this work can be done cheaper and more satisfactorily at the Government Presses. The recurring provision is on account of the necessary additional establishment and other charges. The non-recurring amount is required for the purchase of plant and machinery and the construction of the requisite additional buildings. It is proposed that Rs. 2,01,000 out of this should be met from loan funds. The recurring provision is for two months of next year.
296	Yeravda Prison Press— Payment to Compositors	1,000	...	1,000	1,000	It is proposed to print the translations of the audit notes of local bodies at the Yeravda Prison Press. The provision is intended for the additional work that will be entailed on the Press.
	Total ...	48,250	2,43,000	2,91,250	2,01,000	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	47, Miscellaneous (Partly Reserved and partly Transferred).	Rs.	Rs.	Rs.	Rs.	
297	Grant to the Board of Cinema Film Censors ...	...	15,000	15,000	...	Government of India have decided that a local fund should be started and the receipts realised by the Board of Cinema Film Censors should be credited and the expenditure incurred by it debited to that fund, Government meeting any deficiency which may arise by a grant. It is estimated that the revenue of the Board will fall short of its expenditure by Rs. 15,000 during the financial year 1922-23, and a grant of this amount is necessary. It is hoped that the necessity for the grant will disappear when the local fund has been completely organised.
298	Building grant	...	75,000	75,000	...	Government sanctioned in 1919 a building grant-in-aid of Rs. 75,000 for the Society for the protection of children in Western India. The grant was to be paid on completion of the building and on the production of a certificate from the Executive Engineer, Presidency. The building having now been completed the Society have asked for the grant.
299	Contribution towards the pay of the Salvation Army Superintendent of the new Workhouse for European vagrants in Bombay and grant for the purchase of furniture for the new building.	1,200	1,954	3,154	1,200	The management of the Workhouse for European vagrants is to be transferred to the Salvation Army after the new building for this institution is ready. Provision for a full year for the contribution towards the pay of the Superintendent has been made in next year's budget. The new building is expected to be ready early in the year.

300	Increase in the provision for payment to the Bombay Municipality on account of general tax on Government properties.	45,093	...	45,093	45,093	The Municipal Commissioner for the City of Bombay has proposed to raise the rate of the general tax for next year from 9½ to 11 per cent. and the fire tax from ⅜ per cent. to ½ per cent.
301*	Revision of pay of the post of Assistant Examiner, Local Audit Department, as an Assistant Account Officer :— Rs. Extra cost ... ... 900 *Deduct* ¼th debitable to Central ... 225 675	675	...	675	Not available.	The present scale of pay of the post is Rs. 500—30—800 per mensem. The Accountant General has reported that the Auditor General has proposed to the Government of India higher rates of pay for all Assistant Account Officers in the Indian Audit Department. If the Auditor General's proposals are approved by the Government of India, there will be an annual extra cost of Rs. 900 on account of the post, out of which ¾ths (Rs. 675) will be debitable to the Provincial Government.
302*	Revision of pay of the establishment of the Local Audit Department :— Rs. Extra cost ... ... 21,828 *Deduct* ¼th debitable to Central ... 5,457 16,371	16,371	...	16,371	Not available.	The Accountant General has requested that provision should be made for the contemplated revision of rates of pay of Auditors in the Local Audit Department similar to that for the Auditors in the main office of the Accountant General, Bombay. Proposals for the latter office are under consideration of the Auditor General, Delhi. This and the above item will come into force if the Government of India sanctions the higher rates of pay for the Audit staff in the main office of the Accountant General, Bombay, and for those in other provinces in India. The present and the proposed rates of pay are specified below :— Present rates. — Proposed rates. *Subordinate Account Service.* (Senior Auditors) ... Rs. 150—15—240—20—400, *plus* duty allowance, Rs. 50 for Auditors in Outside Audit Department. — Rs. 250—20—350—15—500. Clerical Service ... Rs. 50—4—90—3—150 with efficiency bars at Rs. 90 and Rs. 120 — Rs. 60—8—140—6—230.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	47. Miscellaneous (partly Reserved and partly Transferred).	Rs.	Rs.	Rs.	Rs.	
303*	Entertainment of additional establishment in the Local Audit Department (1) for translation into Vernaculars of Audit notes made on the accounts of small Municipalities and Taluka Local Boards, (2) for conducting certain new audits, and (3) to cope with the normal increase of work since 1913. Rs. Extra cost ... ... 29,776 *Deduct* 1/4th debitable to Central ... 7,444 22,332	22,332	...	22,332	Not available.	The entertainment of additional establishment is necessitated on account of the following reasons :— (1) Audit notes on the accounts of 218 Taluka Local Boards and some small Municipalities are required to be translated into Vernaculars, as the proceedings of these local bodies are not conducted into English, and the audit notes in English generally remain unattended to. Five extra hands are proposed to be entertained for the translation of these notes, for whom a provision of Rs. 4,000 is included in the total extra cost of Rs. 29,776. (2) Hitherto the accounts of the Court of Wards Estates and Minors' Estates under Government management and of Public Conveyance Funds were not audited by the Local Audit Department. The number of estates involved in the Presidency and Sind is about 252 and their figures of receipt and expenditure exceed Rs. 20 lakhs annually. Government have directed that in future the audit of these estates and funds should be conducted by the Local Audit Department. Provision of Rs. 5,470 for additional establishment for this new work is included in the total extra cost. (3) The Accountant General has represented that the largest increase of establishment is necessary under this clause in order to strengthen the present

Total* ...	85,671	91,954	1,77,625	46,293

staff to enable it to cope with the normal expansion of audit work since 1913, when the present strength of the establishment was last fixed. Temporary establishments were hitherto engaged from time to time to dispose of arrears of work, but permanent arrangements are now considered necessary. The total amount under audit in 1913 was Rs. 7·47 crores and that in 1921 is about Rs. 12·69 crores. A provision of Rs. 20,306 is included on this account in the total extra cost. Against 68 per cent. increase of work, only 27 per cent. increase of establishment is asked for. The Accountant General's detailed proposals are under the consideration of Government.

* The expenditure mentioned in items Nos. 301 to 303, if sanctioned, will be met from the reserve at the disposal of the Finance Department for next year.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	"55, Construction of Irrigation, Navigation, Embankment and Drainage Works" (Reserved).	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works.					
	Eastern Nara Works—					
304	Improvements to 45th mile Left Bank Distributary *ex*-Mithrao Canal.	...	25,000	25,000	...	As the tail of the Distributary suffers from shortage of water and can get a better supply by rotation at 57th mile of Mithrao, it is proposed to bund the Distributary at the 8th mile and construct a sluice to feed the tail portion, regrading that portion and extend it to Wadalshah's Karia.
305	Proposed Distributary *ex*-65th mile, Mithrao Canal, Left Bank.	...	20,000	20,000	...	The survey for this work is being carried out.
306	Weir across Nara to supplement water supply down-stream the Khipro Canal.	...	50,000	50,000	...	The proposals for this project are under consideration of Government.
307	Godown and chaukidar's room in the workshop at Mirpurkhas in the Buildings Sub-Division.	...	5,800	5,800	...	There is no other building in the workshop in which wood work can be kept under shelter and supervision, and when exposed to the sun and accidentally to rain, the material is liable to shrink, crack and warp.
308	Public Works Inspection Bungalow, Class I, at Karnai, Thar Canal.	...	14,000	14,000	...	There being no bungalow between Thar Head and 24th mile (*i.e.*, tail) much inconvenience is felt. It is therefore necessary to have an inspection bungalow midway at the 13th mile (Karnai) for supervision purposes.

309	Telegraph office at Ramjago at 57th mile, Mithrao Canal.	...	2,400	2,400	..	The 57th mile road bridge having been converted into a regulator and Samrao branch provided with a new head, a telegraph office is necessary at this place.
310	Telegraph office at Darello ...	...	2,400	2,400	...	The telegraph instrument at Darello is at present fixed in one of the rooms of the clerks' quarters. Much inconvenience is therefore felt by clerks when any officer encamps there ; hence a separate telegraph office is very necessary.
311	Providing new outhouses and making additions and alterations to the Public Works Inspection Bungalow at Samrao.	...	10,000	10,000	...	This Inspection Bungalow is an old one with small accommodation and much inconvenience is felt by officers on tour. It is therefore desirable to enlarge side rooms and provide a dispense room in the back verandah. The outhouses are kacha and very old and are in a dilapidated condition. It is therefore necessary to construct new ones.
312	Additional block of outhouses for the Public Works Inspection Bungalow, Class I, at Sindhri (Malhi's quarters).	...	4,300	4,300	...	The existing block being in a very dilapidated condition, it is desirable to demolish it and construct a new one on the same site.
313	Providing compound wall, kitchen, bath and privy to the signallers' quarters at Bakhoro, Farsh, Khipro and Samrao.	...	4,400	4,400	...	The signallers at these places usually live with their families, and, as much inconvenience is felt, it is desirable to provide this extra accommodation.
314	Constructing Tindals' and Khalasis' quarters at Bareji.	...	2,000	2,000	...	As there are no quarters for Tindals and Khalasis of the Regulator at Bareji and during the Abkalani it is difficult to keep them on the spot, it is proposed to construct quarters for them.
	Jamrao Canal—					
315	Improvements to Jamrao Canal Head Works ...	...	15,000	15,000	...	The proposals in connection with this project are generally approved by the Chief Engineer for Irrigation. The plans and estimate are still to be prepared and sanctioned by Government.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55, Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—continued.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—contd.					
316	Executive Engineer's bungalow at Mirpurkhas ...	...	30,000	30,000	...	Plans and estimate are awaited.
317	Additions and alterations to the bungalow at 20th mile Dim.	...	2,500	2,500	...	Detailed estimates for all these works have been approved and it was proposed to carry them out in 1921-22; but on account of want of funds they were held in abeyance.
318	Additions and alterations to the Executive Engineer's residence at Mirpurkhas.	...	5,000	5,000	...	
319	Additions and alterations to the bungalow at Landhi ...	...	3,500	3,500	...	
320	Lower Subordinates' quarters at Jhando Mari ...	...	1,400	1,400	...	
321	Additions and alterations to Public Works Inspection Bungalow, Class I, at Dumhallo.	...	5,000	5,000	...	The amount is required to underpin foundations and raise plinth and also to enlarge bungalow. Rs. 3,000 have been provided for this work in the current year's budget, but the work has been postponed till next year apparently in favour of other more urgent works.
322	Additions and alterations to Public Works Inspection Bungalow, Class I, at 84th mile, Jamrao Canal.	...	3,000	3,000	...	The amount is required to provide dispensekhana to the upper storey of the bungalow.

323	Conversion of sluice establishment quarters at 22nd mile, West Branch, into Subordinates' quarters.	...	2,000	2,000	...	Required to provide residential quarters for subordinates.
324	Constructing a sluice in mile 4/3 of Flood Diversion Bund.	...	4,000	4,000	...	
	Begari Canal—					
325	Sultanwah project	... ...	50,000	50,000	..	This amount was provided in the current year's budget, but has since been surrendered by the Superintending Engineer as the project will have to be revised after the completion of the close contour survey which has been sanctioned by Government.
326	Second class Inspection Bungalow at Sonewah	... ...	21,900	21,900	...	The bungalow is necessary to replace the existing one which is practically uninhabitable.
327	Constructing *paka* sluices along Mirzawah and Sonewah.	...	5,000	5,000		Required for proper distribution of water.
	Sukkur Canal—					
328	Constructing Inspection Bungalow at Warisdino Machi on Kur Khairo.	...	24,000	24,000	...	There is no inspection bungalow along Kur Khairo, particularly for inspection of its tail and a necessity for one is keenly felt for many years past. Plans and estimate are under consideration of Government.
329	Constructing Inspection Bungalow at Arzi Bhuto	... ...	20,000	20,000	...	The Superintending Engineer states that administrative approval will be applied for as soon as a site is selected.
330	Subordinates' quarters at mile 20 of Kur Biro	... ...	10,000	10,000	...	Accommodation is absolutely necessary for inspection purposes as there is no building at tail of two kurs. The current year's grant has been surrendered.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55, Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—contd.					
331	Additions and alterations to sub-divisional office at old head.	...	6,000	6,000	...	The additions and alterations proposed will improve the accommodation which is insufficient as the building is ill-designed as it is. Provision for this item was made in the Schedule of Demands for 1921-22 and the item was included in the list of new items but was withdrawn by Government in the Meeting of the Legislative Council.
332	Constructing new sluices over existing kacha heads ...	...	8,000	8,000	...	Required for proper distribution of water.
333	Constructing establishment landhis and baulk sheds, etc., etc.	...	10,000	10,000	...	Required for accommodation of subordinates and for storing needles.
	Ghar Canal—					
334	Constructing subordinates' Inspection landhi with out-houses at Naurang and Nurwah.	...	12,000	12,000	...	An estimate amounting to Rs. 11,654 for 'Works' has been sanctioned in Government Order No. W.I.—4781, dated 19th March 1921.
335	Constructing Inspection Bungalow at Heads of Naurang and Nurwah.	...	26,000	26,000	...	The work is being administratively approved by Government. There is no Inspection Bungalow at the heads of Naurang and Nurwah and a necessity for one is keenly felt, hence this provision.
336	Constructing *paka* sluices over existing kacha heads...	...	10,000	10,000	...	Required for proper distribution of water.

337	Constructing baulk sheds and landhis	...	...	10,000	10,000	...	Required for keeping needles and for providing accommodation for subordinates.
338	Constructing bullock sheds over wells, etc. ...	...	...	2,000	2,000	...	Sheds are absolutely necessary.
	Great Marak Canal—						
339	Constructing Public Works Inspection Bungalow at Great Marak midway Shahdadpur and Saidabad.	...		15,000	15,000	...	Required to enable officers and subordinates to encamp in the neighbourhood and to attend to works in the cold weather and to breaches which are not uncommon in the banks of the canal in the Abkalani. The work is administratively approved by Government.
	Fuleli Canal—						
340	Constructing Inspection Bungalow at Tando Fazul ...	...		10,000	10,000	...	Provision for this bungalow was made in the Schedule of Demands for 1921-22 and it was included in the list of new items, but the item was withdrawn by Government in the Meeting of the Legislative Council.
341	Constructing sluices over Zemindari karias ...	...		20,000	20,000	...	Required for proper distribution of water supply in the tail of the Canal.
342	Construction of sluices over Zemindari karias ...	...		5,000	5,000	...	Required for distribution of water supply in tails of canals.
343	Survey of Mehrani canal project	...		28,200	28,200	...	It was proposed to carry out this survey in the current year but for want of funds it has been decided to postpone it till next year. The estimate is being sanctioned.
	Hasanali Canal—						
344	Constructing sluices over Zemindari karias ...	...		5,000	5,000	...	Required for proper distribution of water supply in the tail of the canal.
	Shikarpur Canals District—						
345	Garkino Canals	...		40,000	40,000	...	The project is under preparation. The Chief Engineer in Sind has been asked to report when the project will be submitted to Government

M 1020—56

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55, Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—contd.					
	Mahiwah—					
346	Sub-divisional officer's quarters at Daharki	...	4,500	4,500	...	Much inconvenience is felt for want of office and quarters for the sub-divisional officer at his head-quarters. Provision for this work was made in the Schedule of Demands for 1921-22 and was included in the list of new items; but it was withdrawn by Government in the meeting of the Legislative Council.
347	Constructing sluices over Deharwah	...	1,000	1,000	...	Required for proper distribution of water.
348	Do. do. Masuwah	...	5,800	5,800	...	
349	Constructing road bridge, left side, Mahiwah ...	...	1,000	1,000	...	This is essentially necessary for traffic.
350	Constructing Rice Distributary along Deharwah mile 31 to 37.	...	5,000	5,000	...	These are necessary for passing more water to the tail of the canal.
351	Syphon below Dehar Feeder II	...	2,000	2,000	...	
	Dad Canal—					
352	Remodelling the lower portion of the Dad Canal ...	...	50,000	50,000	...	The project is under consideration of Government. A similar provision of Rs. 50,000 has been made for this work in the current year's budget, but it will be surrendered if the project is not sanctioned in time to commence the work.

353	Converting 40th mile road bridge into a regulator ...	...	10,000	10,000	...	The distance between the existing regulators, above and below the bridge, at 32nd and 50th miles is 18 miles. The heading up of 50th mile in rotations does not help lands below 32nd mile. It is therefore proposed to have an intermediate regulator by converting this bridge.
354	Constructing karia head regulators along Dad Canal .	...	7,000	7,000	...	Required for proper distribution of water.
355	Constructing baulk shed at 11th mile James, Dad Canal.	...	1,500	1,500	...	Required for storing regulator needles.
356	Constructing out-houses to 1st Class Bungalow at Jhunejhan.	...	2,600	2,600	...	Required to provide accommodation for clerks and chaukidar of the bungalow who have none at present. The plans and estimate were sanctioned by the Superintending Engineer in 1916, but the work has been held over for want of funds.
	Nasrat Canal—					
357	Screw gates on karia head regulators along Nasrat Canal.	...	5,000	5,000	...	About 50 direct karias have been provided with gates. It is very necessary to provide the remaining karias also with gates to distribute water equitably during rotations.
	Sattah Canal—					
358	Constructing Public Works Inspection Bungalow, Class II, at Kothi.	...	6,000	6,000	...	Accommodation very necessary for convenience of Inspecting Officers.
	Western Nara—					
359	Constructing Daroga's landhi at Bakrani ...	...	4,000	4,000	..	The accommodation is very necessary.
360	Constructing Daroga's landhi at 9th mile, Gillespiewah.	...	4,000	4,000	...	
361	Constructing Daroga's landhi at head of Gillespiewah.	...	4,000	4,000	...	
	Pinyari Canal—					
362	Constructing out-houses to Bungalow at Mirpur Bathoro.	...	9,200	9,200	...	Accommodation absolutely necessary.
363	Constructing Public Works Inspection Bungalow, Class II, at Sujawal.	...	6,800	6,800	...	

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55, Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—contd.					
	Pinyari Canal—*concld.*					
364	Constructing head regulator over Begna Canal ...	...	2,900	2,900	...	Required for proper control over water entering the canal and to put a stop to complaints of the deficiency at the tail of Pinyari Canal.
	Sindwah—					
365	Extension of Mirzawah ...	...	5,000	5,000	...	These works are necessary for utilizing surplus water available in the canals.
366	Extension of Mirwah ...	...	5,000	5,000	...	
367	Extension of Chota Begari ...	...	5,000	5,000	...	
368	Converting 4th mile bridge over Munghirwah into regulator.	...	1,000	1,000	...	Required for proper distribution of water.
369	Constructing parallel distributary on both sides of Munghirwah between 4th and 8th miles	...	6,000	6,000	...	This is absolutely necessary to prevent excessive draw-off in a number of separate mouths of karias and thus to ensure supply for tail below 10th mile of Munghirwah.
	Naulakhi Canal—					
370	Constructing sluices over karias *ex* Naulakhi ...	...	7,000	7,000	...	Required for preventing waste of water.

	Karachi Canal District—					
371	Constructing additional room in the bungalow at Gujo.	...	1,200	1,200	...	The present accommodation is inadequate for touring officers.
372	Constructing subordinates' landhis ...	...	3,000	3,000	...	Accommodation very necessary.
	Shikarpur Canals District—					
373	Constructing subordinates' landhi with out-houses at Ghotki.	...	8,000	8,000	...	As Ghotki is the head-quarters of the Sub-Divisional Officer it is very necessary to construct a subordinate's landhi with out-houses for holding his office and keeping records.
374	Additions and alterations to the office of the Executive Engineer, Shikarpur Canals at Sukkur.	...	8,300	8,300	...	The present accommodation is insufficient for keeping records and deh maps, and also for clerical and drawing staff. It is also proposed to provide a room for the Executive Engineer's personal office.
	Chiti Canal—					
375	Additions and alterations to the Public Works Inspection Bungalow, Class II, at Kasim along Chiti canal.	...	3,700	3,700	...	It is proposed to provide a verandah and to construct a block of out-houses, as great inconvenience is felt without them. It is also proposed to construct a foot bridge over a karia passing through the compound of the Bungalow.
	Lundiwah—					
376	Additions and alterations to the Public Works Inspection Bungalow at Sarhad.	...	2,300	2,300	...	Present accommodation is inadequate for touring officers.
377	Constructing out-houses attached to Public Works Inspection Bungalow at Sarhad.	...	2,500	2,500	...	Required for the office of the Sub-Divisional Officer.
378	Constructing pucca sluices. ...	...	10,000	10,000	...	Required for preventing waste of water.
	Nasrat Canals District—					
379	Constructing out-houses at the Second Class Bungalow at Bhiria.	...	2,400	2,400	...	The Bungalow is without out-houses which should be constructed at an early date.

H 1020—57

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55, Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—contd.					
	Hyderabad Canals District—					
380	Additions and alterations to the Sub-divisional office at Hala.	...	7,500	7,500	...	It is a very old and dilapidated building and a portion of it gave way during the last rains as the wood work was mostly eaten by white ants. The additions and alterations are absolutely necessary.
	Hathmati and Khari Cut Canal—					
381	Outlets on Prantij and Raslod branches of the Hathmati canal.	...	1,000	1,000	...	This is a work of immediate necessity for irrigation facilities to cultivators on the branches. Plans and estimate are under preparation.
382	Bridge on the section No. 1 on Ahmedabad Odhav cart track.	...	1,000	1,000	...	The bridge is required for removing long standing complaints of the cultivators in crossing section No. I of the Khari Cut canal near Ahmedabad City.
	Wangroli Tank—					
383	Constructing a syphon on the right bank canal of the Wangroli tank in mile 1/5 and 1/6.	...	1,400	1,400	...	Required to effect cross drainage across the canal and hence the work is urgent. Plans and estimate are under preparation.
	Ekruk Tank—					
384	Providing masonry crest to the left bank waste weir.	...	7,100	7,100	...	This item was provided in the budget for 1921-22 but as the plans and estimate were not ready the amount was surrendered.

	Krishna Canal—					
385	Constructing Sub-divisional office and quarters at Shenoli.	...	9,000	9,000	...	This work was provided in the Schedule of Demands for 1921-22 and was included in the list of new items; but it was withdrawn by Government in the Meeting of the Legislative Council.
	Ashti Tank—					
386	Providing a masonry crest to the waste weir ...	...	5,000	5,000	...	The present waste weir is an excavated channel only. It is proposed to provide a masonry crest. It is desirable to carry out the work as soon as possible.
	Yerla River Irrigation Works—					
387	Constructing an escape in aqueduct over nala in mile 0/15 of the Nehr Tank Right Bank Canal.	...	2,000	2,000	....	These provisions are only approximate amounts of the estimates. Detailed plans and estimates are being drawn up.
388	Constructing an escape in aqueduct over nala in mile No. 0/5 of the Yerla Right Bank Canal.	...	2,000	2,000	...	
389	Constructing an escape in aqueduct over nala in mile No. 1/1 of the Yerla Left Bank Canal.	...	2,000	2,000	...	
390	Constructing superpassage in mile No. 0/3 and 4 of the Yerla Left Bank Canal.	...	2,000	2,000	...	
	Upper Man River Works—					
391	Constructing escapes in the aqueduct on Dahiwadi Pingli and Gondwala canals.	...	3,000	3,000	...	This is only approximate amount of the estimate. Detailed plans and estimate are being drawn up.
	Chikhali Canal—					
392	Constructing two overbridges	...	1,000	1,000	...	This is only approximate amount of the estimate. Detailed plans and estimate are being drawn up.
	Chankapur Tank and Girna Left Bank Canal—					
393	Constructing telegraph office on Girna Left Bank Canal.	...	7,000	7,000	...	As the construction of a telegraph line will probably be taken up by the Telegraph Department in 1922-23 the office building must be ready early enough. Current year's provision is proposed to be utilized on other very urgent works.

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55, Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—contd.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—contd.					
394	Constructing a store house at Chankapur ...	...	1,000	1,000	...	There is not sufficient room for stores at Chankapur and hence it is imperative to provide such a building there. Current year's provision for this work is proposed to be utilized on other very urgent works.
395	Constructing a chauki for Patkaris on Girna Left Bank Canal.	...	1,000	1,000	...	This is necessary for the proper distribution of water and canal management.
396	Constructing subordinate's quarters at Lakhmapur ...	...	5,000	5,000	...	This is imperative in order to provide accommodation for the subordinate looking after the irrigation management on Girna Left Bank Canal, as Lakhmapur will form the centre of the canal after the construction of the extension is completed.
	Mhaswad Tank—					
397	Acquiring additional land along Kasegaon Branch ...	...	500	500	...	The land along Kasegaon Branch already taken up is very narrow and there is neither land available to make borrow pits nor for planting trees, etc.
	Godavari Canals—					
398	Raising and strengthening the bank of the Godavari Left Bank Canal from head to mile 33/1 and for remodelling the head regulators and scouring sluices of the Godavari Canals system.	...	1,89,300	1,89,300	...	This work is required to allow 30 per cent. increase in the canal discharge required by the Sugar Corporation of India for their schemes of sugar cultivation.

399	Quarters for inferior establishment at Rahata for Rahata Revenue Sub-division, Godavari Right Bank Canal.	...	8,500	8,500	...	These quarters for establishment are absolutely necessary as the canal is being developed the scarcity of procuring houses is keenly felt by the staff working in the Rahata Revenue Sub-division.
400	Additions to outhouses at Rahata Inspection Bungalow, Godavari Right Bank Canal.	...	2,500	2,500	...	This provision is necessary as there is not sufficient accommodation for servants to stay when touring officers camp together in the bungalow.
401	Providing quarters for Mali, telegraph peon and the bungalow chaukidar at Rahata, Godavari Right Bank Canal.	...	3,200	3,200	...	Permanent quarters for mali, telegraph peon and the bungalow chaukidar are necessary.
402	Providing regulating arrangement to Road-bridge No. 32, Godavari Right Bank Canal.	...	1,800	1,800	...	These works are necessary to facilitate easy irrigation on Distributary No. 15.
403	Chaukidar's quarters and store near Road-bridge No. 32, Godavari Right Bank Canal.	...	2,200	2,200	...	
404	Providing causeways below four aqueducts having no roadways, Godavari Left Bank Canal.	...	6,500	6,500	...	At present it is very difficult to inspect the canal by motor as there is no arrangement to cross nalas over which aqueducts without roadways are constructed.
405	Converting temporary quarters (one block) into permanent quarters for Kopergaon Revenue Sub-division at Kopergaon, Godavari Left Bank Canal.	...	6,000	6,000	...	The present quarters are purely of a temporary nature and need to be replaced gradually by permanent structures.
	Kadwa River Works—					
406.	Providing new outlets on the Palkhed Canal ...	...	2,000	2,000	...	The present outlets have no locking arrangements and therefore water cannot be distributed properly and hence it is proposed to provide outlets with locking arrangements.

H 1020—58

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017

Serial No.	Description of item.	Amount provided for 1922-23.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	55. *Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)*—concld.	Rs.	Rs.	Rs.	Rs.	
	A.—Irrigation Works—concld.					
	Nasik Irrigation District—					
407	New office building for the Executive Engineer, Nasik Irrigation District Store and Sub-divisional office and store at Nasik.	...	15,000	15,000	...	This represents the irrigation share of the remainder of the Public Works Department office building scheme at Nasik.
	Tools and Plant—					
408	Government reserve for a dredger required by the Indus River Commission.	....	5,00,000	5,00,000	...	A dredger is urgently required for the Indus River Commission and tenders have been called for from several firms in Europe and America. The provision is, therefore, absolutely necessary.
	Total ...		15,48,000	15,48,000		
	Grand total of items 1 to 408 ...	11,12,285	76,75,057	87,87,342	13,08,969	

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.